

CALIFORNIA

PERSONAL INCOME TAX BOOKLET

1999

FORMS & INSTRUCTIONS

540NR

Nonresident or Part-Year Resident

Members of the Franchise Tax Board

Kathleen Connell, Chair

Johan Klehs, Member

B. Timothy Gage, Member

www.ftb.ca.gov

*Click on our website for electronic
services including*



This booklet contains:

Form 540NR, California Nonresident or Part-Year Resident
Income Tax Return

Schedule CA (540NR), California Adjustments –
Nonresidents or Part-Year Residents

Schedule D, California Capital Gain or Loss Adjustment

FTB 3885A, Depreciation and Amortization Adjustments

FTB 3519, Payment Voucher for Automatic Extension
for Individuals



**State of California
Franchise Tax Board**

Table of Contents

What's New for 1999?	3	FTB 3885A , Depreciation and Amortization	
We Welcome Your Comments	3	Adjustments	35
Do I Have to File?	4	Schedule D , California Capital Gain or	
Helpful Hints	5	Loss Adjustment	35
Tax Time Tips	6	Instructions for FTB 3885A	36
Have You Heard About Electronic Filing?	7	Instructions for Schedule D	38
Frequently Asked Questions	8	FTB 3519 , Payment Voucher for Automatic	
Additional Information	9	Extension for Individuals	39
How Nonresidents and Part-Year Residents are Taxed ..	10	Pay Your Taxes By Credit Card	40
Form 540NR , California Nonresident or Part-Year		1999 California Tax Table	41
Resident Income Tax Return	11	1999 California Tax Rate Schedules	46
Instructions for Form 540NR	15	How To Get California Tax Information	47
Nonrefundable Renter's Credit Qualification Record	24	Privacy Act Notice	47
Schedule CA (540NR) , California Adjustments –		Automated Toll-Free Phone Service	48
Nonresidents or Part-Year Residents	25		
Instructions for Schedule CA (540NR)	29		



The Census is Coming. Please Answer the Census by Mail. Every 10 years the Census Bureau is required by the U.S. Constitution to count every person in the United States. In mid-March, you will be mailed the official census questionnaire, and April 1, 2000 is Census Day. Census information is 100% confidential. The Bureau is strictly prohibited from sharing information with any other individuals or organizations, public or private. Also, California communities could lose over \$3 billion in federal tax revenue during the next decade if Californians do not respond. Please mail back your census questionnaire promptly. For more information, visit the Census Bureau's website at: <http://www.census.gov>, or for information about temporary census jobs call (888) 325-7733.

What's New for 1999?

Differences Between California and Federal Law

In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277). Specific areas of nonconformity are discussed in the affected tax forms instructions.

1999 Tax Law Changes

Dependent Exemption Credit Change – The 1999 dependent exemption credit amount is \$227 for each dependent.

Filing Requirements Thresholds – The filing thresholds now include the effect of senior exemptions and two dependent exemptions. See page 4.

Figuring Exemption Credits Got Easier – Exemption credits are no longer limited by tentative minimum tax. So, this year most people can figure exemption credits directly on Form 540NR, line 23. Last year nearly a full page of instructions and two worksheets were required for this computation.

IRC Section 179 – The California deduction is the same as the federal deduction which is \$19,000 for 1999.

Self-employed health insurance – The California deduction is the same as the federal deduction which is 60% of the qualifying expense.

New Voluntary Contribution Funds – You may now make voluntary contributions to the California Peace Officer Memorial Foundation Fund and the Birth Defects Research Fund.

Innocent Spouse Protections – California now conforms, with modifications, to the innocent spouse provisions under the IRS Restructuring and Reform Act of 1998. See, "Innocent Spouse Relief" on page 9.

Preparer Tax Identification Number (PTIN) – California conforms to changes made by the IRS Restructuring and Reform Act of 1998, allowing tax preparers the option of using a unique identification number (PTIN) instead of a social security number when signing an individual's tax return.

New Features

Tax Tables to \$100,000 – To reduce the amount of math you have to do, the tax tables now cover taxable income amounts up to \$100,000.

Direct Deposit of Refund – Receiving a refund? Have your refund deposited directly into your bank account. Simply fill in your account information on Side 2 of your return. Or, if you file your return electronically, provide your bank account information with your tax information when you transmit your return to the Franchise Tax Board (FTB).

Check Status of Your Refund – You can check on the status of your refund over the Internet. Go to our website at: www.ftb.ca.gov

Pay Your Taxes by Credit Card – You can use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes, including estimated tax. There is a fee for using this service. See page 40.

File From Home On Your Personal Computer

File your return using an on-line filing service. It's quick, easy, and completely safe. You can also request direct deposit of refund (or pay electronically, if you owe tax). See page 7 for more information.

\$\$\$ for You

Earned Income Credit (EIC) – If you earned less than \$30,580 (less than \$10,200 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal income tax booklet for more information.

Refund of Excess State Disability Insurance (SDI) – You may be eligible for a refund of excess SDI if you had at least two employers during 1999 who **together** paid you more than \$31,767 in wages. See the instructions for Form 540NR, line 50 on page 20.

Homeowner and Renter Assistance (HRA) – This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 9 for more information.



Automated Toll-free Phone Service: (800) 338-0505

A phone symbol in the instructions means that you may get more information about the paragraph or line next to it. Call (800) 338-0505, select personal income tax, then select general information, follow the recorded instructions, and enter the three-digit number by the phone symbol.

We Welcome Your Comments

Your comments and suggestions provide valuable input on how we can improve our products and services. In fact, we've made a number of changes this year to make tax preparation easier and quicker. For example, a number of tax forms are "fillable" online, meaning that you can go to our website and enter your information into the form before printing it out. To make it easier to calculate tax, we have expanded the tax tables to cover taxable income amounts of up to \$100,000. We are also offering direct deposit of refunds for both paper and electronic returns, because that's the fastest way for us to get your refund to you.

One of the primary goals of the Franchise Tax Board is to make it as easy as possible for you to do business with us. That is why we are always looking for ways to improve the products and services that we provide to you. You can help by sending me your comments and suggestions. Please write to me at:

Mail: GERALD GOLDBERG, EXECUTIVE OFFICER
FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

Email: Go to www.ftb.ca.gov and select "Send email to the Executive Officer"

Do I Have to File?

Requirements for Most People

Read down the first column to find your filing status at the end of 1999. Read across to find your age at the end of 1999, and number of dependents you are entitled to claim for 1999. You must file a return if you owe \$1 or more of tax, or **either** your gross income or your adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.



Even if you do not have to file a return, you should file one in order to get a refund if California state income tax was withheld from your pay, or if you made California estimated tax payments.

On 12/31/99, my filing status was:	and on 12/31/99, my age was:	Gross Income ¹			Adjusted Gross Income ²		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of Household ³	Under 65	10,899	18,466	24,141	8,719	16,286	21,961
	65 or older	14,499	20,174	24,714	12,319	17,994	22,534
Married filing joint or Married filing separate ⁴	Under 65 (both spouses)	21,798	29,365	35,040	17,438	25,005	30,680
	65 or older (one spouse)	25,398	31,073	35,613	21,038	26,713	31,253
	65 or older (both spouses)	28,998	34,673	39,213	24,638	30,313	34,853
Qualifying widow(er)	Under 65		18,466	24,141		16,286	21,961
	65 or older		20,174	24,714		17,994	22,534
Dependent of another person – Any filing status	Under 65	More than your standard deduction ⁵					
	65 or older	More than your standard deduction ⁵					

¹ **Gross income computed under California law** is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income computed under California law does not include any adjustments or deductions.

² **Adjusted gross income computed under California law** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

³ Get FTB Pub. 1540, California Head of Household Filing Status Information.

⁴ Income of both spouses must be combined; both spouses must file a return even if only one spouse had income over the amounts listed.

⁵ Use the California Standard Deduction Worksheet for Dependents on page 16 to figure your standard deduction.

Requirements for Children With Investment Income

California law is the same as federal law for the income of children under age 14. For each child under age 14 who received more than \$1,400 of investment income in 1999, get and complete Form 540NR and form FTB 3800, Tax Computation for Children Under Age 14 with Investment Income, to figure the tax on a separate return.

Note: If you qualify, you may elect to report your child's income of \$7,000 or less (but not less than \$700) on your return by completing form FTB 3803, Parents' Election to Report Child's Interest and Dividends. To make this election your child's income must **only** be from interest and/or dividends. See "Order Forms" on the back cover.

Other Situations When You Must File

If you owe any of the following taxes for 1999, you must file a California tax return.

- Tax on a lump-sum distribution;
- Tax on a qualified retirement plan, including an individual retirement arrangement (IRA) or on a medical savings account (MSA);
- Tax for children under age 14 who have investment income greater than \$1,400 (see paragraph above);
- Alternative minimum tax;
- Recapture taxes;
- Deferred tax on certain installment obligations; or
- Tax on an accumulation distribution of a trust.

Helpful Hints



Filling in your return.

- Use only black or blue ballpoint pen on the copy you send us.
- Enter your social security number(s) at the top of Form 540NR, Side 1, Step 1a.
- Print all names and words in CAPITAL LETTERS.
- Print numbers inside boxes. Be sure to line up dollar amounts.
- Round cents to the nearest whole dollar. For example, round \$50.50 up to \$51 or round \$25.49 down to \$25.
- If you do not have an entry for a line, leave it blank unless the instructions for a line specifically tell you to enter zero. Do not enter a dash.
- Attach your label. If you don't have a label, fill in your name as in the following example:

Your first name	Initial	Last name
J O H N	A	D O E

Is your name or address too long to fit in the boxes provided? Do not shorten your name or address. Instead, ignore the boxes and fit the information in the space provided. **Example:** Jonathan A. Ziggzephyrstone would enter his name as follows:

Your first name	Initial	Last name
JONATHAN	A	ZIGGZEPHYRSTONE



Verify Step 1, Step 1a, Step 2, and Step 3.

Step 1: Use your full legal name and complete address including ZIP Code.

Enter your private mailbox number in the field labeled "PMB no." if you lease the box from a private business rather than from the United States Postal Service.

Step 1a: Make sure that you entered your social security number and that it agrees with your social security card. If you file a joint return, make sure that you enter the social security numbers in the same order that your names are shown.

Step 2: Make sure that you meet all the requirements for your filing status. See page 15 for more information. If you believe that you qualify for the head of household filing status, get FTB Pub. 1540, California Head of Household Filing Status Information.

Step 3: Take your personal exemption credit to reduce your tax. See Form 540NR, line 23.



Check other areas.

Federal Adjusted Gross Income: Double-check that you correctly transferred your federal adjusted gross income from your federal TeleFile Tax Record, line I; or Form 1040EZ, line 4; or Form 1040A, line 18; or Form 1040, line 33.

California Standard Deduction: Make sure that you entered the California standard deduction amount and not the federal amount.

Itemized Deductions: Be sure that you reduced your federal itemized deductions by the amount of state and local income taxes you claimed on your federal Schedule A. Use Schedule CA (540NR), Part III, on page 26.

Double-check your math: Make sure each subtraction, addition, and any other calculation is correct.



Attachments to your return.

Form(s) W-2, W-2G, and 1099-R, 592-B, 594, and 597: Make sure to staple these forms to the front of your return where it says "Step 4." Also, attach any Form 1099 showing California income tax withheld ("backup withholding") on dividend and interest income.

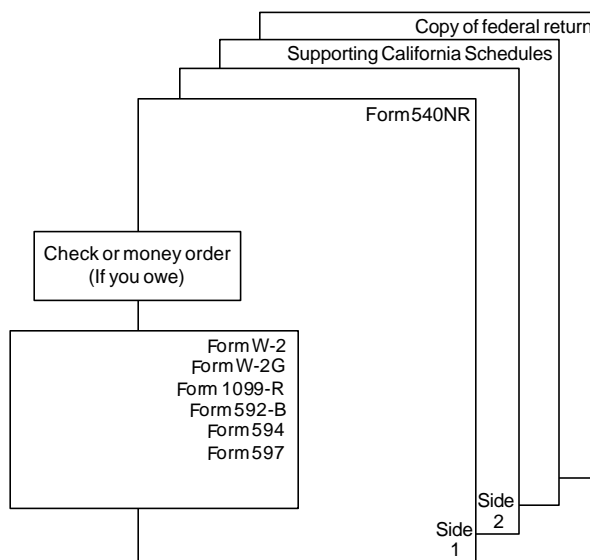
Federal Return. You must attach a copy of your federal income tax return and all supporting federal forms and schedules.

Check or money order: Make your check or money order payable to the Franchise Tax Board. Also, write your social security number and "1999 Form 540NR" on the check or money order. Attach it to the front of your return where it says "Attach check or money order here."



Assembling your return.

Assemble your return in the order shown below. See Side 2 of your return for the correct mailing address.



Tax Time Tips

✓ Tip Important due dates.

April 17, 2000	Last day to pay 1999 amount you owe to avoid penalties and interest.* See form FTB 3519 in this booklet for more information. <small>*If you are living or traveling outside the United States on April 17, 2000, the due dates for filing your return and paying your tax are different. See form FTB 3519 in this booklet for more information.</small>
October 16, 2000	Last day to file your 1999 return to avoid penalties and interest computed from the original due date of April 15, 2000. (Because April 15, 2000 is a Saturday, any payments mailed by the following business day, April 17, 2000, are credited as having been mailed on the original due date, April 15, 2000. Accordingly, any penalty applicable to the late filing of a return or a late payment is computed from the original April 15, 2000 due date.)
April 17, 2000 June 15, 2000 September 15, 2000 January 16, 2001	Due dates for 2000 estimated tax payments. Generally, you do not have to make estimated tax payments if your California withholding in each payment period is at least 1/4 of your required annual payment. Also, you do not have to make estimated tax payments if you will pay enough through withholding to keep the amount you owe with your return under \$200 (\$100 if married filing separate). However, if you do not pay enough tax either through withholding or by making estimated tax payments, you may have an underpayment penalty. For more information call (800) 338-0505, select personal income tax, then select general information, and enter code 208 .

✓ Tip Keep a copy of your return.

The Franchise Tax Board (FTB) may request information from you regarding your California income tax return within the California statute of limitations period, which is usually the later of four years from the due date of the return or the date the return is filed. Keep a copy of your return and the records that verify the income, deductions, adjustments, or credits reported on your return. Some records should be kept longer. For example, keep property records as long as they are needed to figure the basis of the property.

✓ Tip If you file electronically.

If you file your return electronically, make sure all the amounts entered on the paper copy of your California return are correct before you sign form FTB 8453, California Individual Income Tax Declaration for e-file. If you are requesting direct deposit of a refund, make sure that your account and routing information is correct. Your return can be transmitted to FTB by your preparer or electronic filing service only after you sign form FTB 8453. The preparer or electronic filing service must provide you with:

- A copy of form FTB 8453;
- Any original Form(s) W-2, W-2G, 1099-G, and 1099-R that you provided; and
- A paper copy of your California tax return showing the data transmitted to the FTB.

✓ Tip Mailing your return.

If you have a **refund** or **no amount due**:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If you **owe**:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Have You Heard About Electronic Filing?

**Electronic filing is the computer transmission of your return to the FTB.
It's the fast, accurate way to file. Check out your electronic filing options below!**

.....

Options



98% of taxpayers qualify to e-file. Visit your tax professional, request e-file, and then relax. Your refund will be on its way in 10 days, or less. If you owe money, you can choose to use our e-pay option, credit card payment option, or pay by check or money order.



Certain private vendors are offering free on-line e-filing to qualified taxpayers. Check out our website to see if you can e-file for free!

www.ftb.ca.gov



TeleFile is for taxpayers that have taxable income of \$50,000 or less. If you qualify for TeleFile, you would have received a special tax booklet from us.

.....

Benefits – *No matter which electronic filing option you choose, you can count on these benefits:*

Fast Refunds

Direct Deposit refunds are in the bank in about 5-7 banking days. If you choose to receive a paper check, it will be in the mail in 7-10 days.

.....

Accurate Returns

e-file returns are calculated and checked by computer before they are transmitted to the FTB. Before we process them, we check them again. The result: e-file is the most accurate filing method.

.....

Receipt Confirmation

You don't have to wonder if the FTB has received your return. You or your tax professional will receive an electronic receipt which includes the date and time that the FTB received your return.

Frequently Asked Questions

1. What if I can't file by April 17, 2000, and I think I owe tax?

You must pay 100% of the amount you owe by April 17, 2000, to avoid interest and penalties. If you cannot file because you have not received all your Form(s) W-2, estimate the amount of tax you owe by completing form FTB 3519, Payment Voucher for Automatic Extension for Individuals on page 39. Mail it to the FTB with your payment by April 17, 2000. Then, when you receive all your Form(s) W-2, complete and mail your return by October 16, 2000.

2. I did not get my Form W-2. What should I do?



If you do not receive all your Forms W-2 by January 31, 2000, contact your employer. Only your employer can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

3. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. From January 3 through April 17, a list of locations is available on our website (www.ftb.ca.gov) or you may call the FTB at (800) 852-5711 to find a location near you.

4. What do I do if I can't pay what I owe with my 1999 return?



Pay as much as you can when you file your return. If you cannot pay your tax in full with your return, you can request to make monthly payments. However, you will be charged interest and may be charged an underpayment penalty on the tax not paid by April 17, 2000, even if your request to pay in installments is approved. To make monthly payments, fill out form FTB 3567, Installment Agreement Request, and mail it to the address on the form. Do not mail it with your return.

The Installment Agreement Request might not be processed and approved until after your return is processed, and you may receive a bill before you receive approval of your request.

To order this form by phone, call (800) 338-0505, select personal income tax, then select forms request, and enter code 949. Or go to our website at: www.ftb.ca.gov

5. How long will it take to get my refund?



If you file electronically, you will get the fastest possible refund. Your refund check will be in the mail within 7 to 10 calendar days (or if you request direct deposit, the refund will post to your bank account within 5 to 7 banking days) from the time the FTB receives your electronic return.

For more information about electronic filing, call (800) 338-0505, select personal income tax, then select general information, and enter code 112 when instructed.

If you do not electronically file your return, you should receive your refund check in the mail, or if you request direct deposit the refund should post to your account, within 6 to 8 weeks after you file your return.

6. I expected my refund by now, how can I check on the status?

You can check on the status of your refund over the Internet. Go to our website at: www.ftb.ca.gov

You can also call our automated phone service. See the back cover for more information.

7. I discovered an error on my tax return, what shall I do?

If you discover that you made an error on your California income tax return after you filed it, use Form 540X, Amended Individual Income Tax Return, to correct your return. See "Order Forms" on the back cover.

8. The Internal Revenue Service (IRS) made changes to my federal return, what should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information.

Note: You do not have to file Form 540X if the changes do not affect your California tax liability.

9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our website (www.ftb.ca.gov) as a fillable form or you may call (800) 852-5711 and select option 5 to report a change of address.

After filing your return, you should report a change of address to us for up to 4 years, especially if you leave the state and no longer have a requirement to file a California return.

Additional Information

California Sales And Use Tax

In general, goods purchased outside of California and brought into the state for storage, use, or other consumption may be subject to use tax. The use tax rate is the same as the sales tax rate depending on your county of residence and is based on the purchase price of the goods.

- **If you purchased goods from an out-of-state retailer** (such as a mail order firm) and sales tax would have been charged if you purchased the goods in California, you may owe the use tax on your purchase if the out-of-state retailer did not collect the California tax.
- **If you traveled to a foreign country and brought goods home with you**, the use tax will be based on the purchase price of the goods you listed on your U.S. Customs Declaration after deduction of the \$400 per individual exemption allowable by law within any 30-day period. This deduction does not apply to goods sent or shipped to California by common carrier.

Your tax liability may be calculated by multiplying the sales tax rate in your county times the cost of the goods purchased. Send your payment to the STATE BOARD OF EQUALIZATION, PO BOX 942879, SACRAMENTO CA 94279-0001, with a brief statement listing your name, address, daytime telephone number, cost and description of the goods purchased, and the name and address of the out-of-state retailer.

If you file a Schedule C (Form 1040), Profit or Loss From Business, with your federal income tax return and are in the business of selling tangible personal property, you may be required to obtain a seller's permit with the State Board of Equalization.

If you have a question concerning which goods are taxable, or want information about obtaining a seller's permit, please contact the State Board of Equalization's toll-free number at (800) 400-7115, to talk to a Customer Service Representative. Representatives are available from 8 a.m. to 5 p.m., Monday – Friday, excluding state holidays.

Collection Fees

The FTB is required to assess collection and filing enforcement cost recovery fees on delinquent accounts.

Deceased Taxpayers

A final return must be filed for a person who died in 1999 if a return normally would be required. The administrator or executor, if one is appointed, or beneficiary must file the return. Please print "deceased" and the date of death next to the taxpayer's name at the top of the return.

If you are a surviving spouse and no administrator or executor has been appointed, you may file a joint return if you did not remarry during 1999. Indicate next to your signature that you are the surviving spouse.

You may also file a joint return with an administrator or executor acting on behalf of the deceased taxpayer.

If you file a return and claim a refund due to a deceased taxpayer, you are certifying under penalty of perjury either that you are the legal representative of the deceased taxpayer's estate (in this case, you must attach certified copies of the letters of administration or letters testamentary) or that you are entitled to the refund as the deceased's surviving relative or sole beneficiary under the provisions of the California Probate Code. You must also attach a copy of federal Form 1310, Statement of Person Claiming Refund Due a Deceased Taxpayer, or a copy of the death certificate when you file a return and claim a refund due.

Homeowner and Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your California home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. The maximum amount allowed is \$326.40. In 1999, you would have qualified for this assistance if you:

- Were one of the following on December 31st: A California resident; 62 years of age or older, blind, or disabled; and

- Owned your home and lived in it on December 31st, had total household income of \$33,132 or less, and are a U.S. citizen, designated alien, or qualified alien, when you file your claim.

Renter assistance is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent on California property. The maximum amount allowed is \$240. In 1999, you would have qualified for this assistance if you:

- Were one of the following on December 31st: A California resident; 62 years of age or older, blind, or disabled; and
- Paid \$50 or more rent per month in the prior year, had total household income of \$33,132 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

The filing season for these programs begins May 15, 2000. For more information, call (800) 852-5711.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. In addition, you may qualify for relief pursuant to a divorce decree. If any of the circumstances fit you, you may apply by writing a letter to the FTB requesting relief. Your request should include your name, your social security number, the year or years in question, a statement explaining why you believe you qualify for relief, and if applicable, a copy of your court order. Mail your request to:

FRANCHISE TAX BOARD
ANALYSIS & LEGAL SECTION MS G-8
PO BOX 2952
SACRAMENTO CA 95812-2952

Military Personnel

If you are a member of the U.S. Armed Forces and need additional information on how to file your return, get FTB Pub. 1032, Tax Information for Military Personnel. See "Order Forms" on the back cover.

Requesting a Copy of Your Tax Return

The FTB keeps personal income tax returns for three and one-half years from the original due date. If you need to get a copy of a return from those years, you must request it by writing a letter or by completing form FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return. In most cases, there is a \$10 fee for each tax year you request. However, there is no charge if: you are requesting a return and any audit reports attached in connection with an audit or collection activity; you were the victim of a designated California or federal disaster; or you request copies from a field office that assisted you in completing your return. See "Order Forms" on the back cover.

Vehicle License Fees for Federal Schedule A

On your federal Schedule A, you may deduct the California motor vehicle license fee listed on your Vehicle Registration Billing Notice from the Department of Motor Vehicles. The other fees listed on your billing notice such as registration fee, weight fee, and county fees are not deductible.

Voting Is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a California resident;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 29 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE.

It's Your Right . . . Register and Vote

How Nonresidents and Part-Year Residents Are Taxed

General Information

If you were a nonresident of California and received income in 1999 that had its source in California or if you moved into or out of California in 1999, you must file Form 540NR, California Nonresident or Part-Year Resident Income Tax Return. California taxes all income you received while you were a resident of California and the income you received from California sources while a nonresident.

Use Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents, column A through column D to compute your total adjusted gross income as if you were a resident of California for the entire year. Use column E to compute all items of total adjusted gross income you received while a resident of California and those you received from California sources while a nonresident. Then divide your California adjusted gross income (Schedule CA (540NR), column E) by your adjusted gross income from all sources (Schedule CA (540NR), column D) to determine a percentage. The percentage is multiplied by the tax on total taxable income, from the tax tables or tax rate schedules, to determine your tax liability. You may also qualify for California tax credits. The credits may reduce California tax you owe.

If you were a resident of California for all of 1999, you should get a California Resident Personal Income Tax Booklet and file Form 540, California Resident Income Tax Return, Form 540A, California Resident Income Tax Return; or Form 540EZ, California Resident Income Tax Return for Single and Joint Filers With No Dependents.

Pension Income of Retirees Who Move to Another State

Retirement income received by nonresidents on or after January 1, 1996, is not taxable by California. If California state income tax was withheld from your payments, file Form 540NR for a refund.

Temporary and Transitory Absences from California

If you were domiciled in California and worked outside of California for an uninterrupted period of at least 546 consecutive days under an employment contract, you are considered a nonresident. This provision also applies to the spouse who accompanies the employed individual during those 546 consecutive days. However, you will not qualify under this provision if you are in California for a total of more than 45 days during any taxable year covered by the contract; or if you have income from stocks, bonds, notes, or other intangible property in excess of \$200,000 for any taxable year covered by the contract. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status.

Group Nonresident Return

Nonresident partners, nonresident members, and nonresident shareholders of a partnership, limited liability company (LLC), or S corporation that does business in California or has income from California sources may elect to file a group nonresident return on Form 540NR. For more information get FTB Pub. 1067, Guidelines for Filing a Group Form 540NR. This publication includes form FTB 1067A, Nonresident Group Return Schedule, which must be attached to the front of the group Form 540NR.

California Nonresident or Part-Year Resident Income Tax Return 1999

FORM
540NR

Fiscal year filers only: Enter month of year end: month _____ year 2000.

Step 1

Place
label
here
or print

Name
and
Address

Your first name	Initial	Last name		
If joint return, spouse's first name	Initial	Last name		
Present home address — number and street including PO Box or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

P
AC
A
R
RP

Step 1a

SSN

Your social security number	Spouse's social security number

IMPORTANT:
Your social security number
is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single 2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See page 15.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____.

Step 3

Exemptions

Attach check or
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
- For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 15 7 ☐ X \$72 = \$ _____
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$72 = \$ _____
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$72 = \$ _____
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit 10 Total \$ _____

Dependent Exemptions

- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.

Total dependent exemption credit 11 ☐ X \$227 = \$ _____

Step 4

Taxable Income

Attach copy of your
Form(s) W-2, W-2G,
1099-R, 592-B,
594, 597, and other
Forms 1099
showing California
tax withheld here.

- 12 Total California wages from all your Form(s) W-2, box 17 ● 12 _____
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13 _____
- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 33, column B ● 14 _____
Caution: If the amount on Schedule CA (540NR), line 33, column B is a negative number, see page 16.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 16 15 _____
- 16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 33, column C ● 16 _____
Caution: If the amount on Schedule CA (540NR), line 33, column C is a negative number, see page 16.
- 17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
- 18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction**. See page 16 ● 18 _____
- 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 _____

Step 5

Tax

- 20 CA adjusted gross income from Schedule CA (540NR), line 33, column E ● 20 _____
- 22 Tax on the amount shown on line 19. Fill in the circle if from:
☐ Tax Table ☐ Tax Rate Schedules ☐ FTB 3800 or ☐ FTB 3803 ● 22 _____
Caution: If under age 14 and you have more than \$1,400 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.
- 23 Exemption credits. If the amount on line 13 is more than \$119,813, see page 17.
Otherwise, add line 10 and line 11 and enter the result on line 23 23 _____
- 24 Subtract line 23 from line 22. If less than zero, enter -0- 24 _____
- 25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 25a _____
- 25b Multiply line 24 by the ratio on line 25a 25b _____
- 26 Tax. Fill in circle if from: ☐ Schedule G-1, Tax on Lump-Sum Distributions; and
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
- 27 Add line 25b and line 26. Continue to Side 2 ● 27 _____

Step 6

Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	
31	Credit for joint custody head of household. See page 18	31	
32	Credit for dependent parent. See page 18	32	
33	Credit for senior head of household. See page 18	33	
36	Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a	36	
37	Enter credit name _____ code no. _____ and amount	37	
38	Enter credit name _____ code no. _____ and amount	38	
39	To claim more than two credits, see page 18	39	
40	Nonrefundable renter's credit. See instructions for "Step 6"	40	
42	Add line 36 through line 40. These are your total credits	42	
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	

Step 7

Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	44	
45	Other taxes and credit recapture. See page 20	45	
46	Add line 43 through line 45. This is your total tax	46	

Step 8

Payments

47	California income tax withheld. Enter total from your 1999 Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594, or 597. Also attach the form(s) to Side 1	47	
48	1999 CA estimated tax; amount applied from 1998 return, etc. See page 20	48	
50	Excess SDI. See page 20	50	
51	Add line 47 through line 50. These are your total payments	51	

Step 9

Overpaid Tax or Tax Due

52	Overpaid tax. If line 51 is more than line 46, subtract line 46 from line 51	52	
53	Amount of line 52 you want applied to your 2000 estimated tax	53	
54	Overpaid tax available this year. Subtract line 53 from line 52	54	
55	Tax due. If line 51 is less than line 46, subtract line 51 from line 46	55	

Step 10

Contributions

56	Contribution to California Seniors Special Fund. See page 21	56	
57	Alzheimer's Disease/Related Disorders Fund	57	00
58	California Fund for Senior Citizens	58	00
59	Rare and Endangered Species Preservation Program	59	00
60	State Children's Trust Fund for the Prevention of Child Abuse	60	00
61	California Breast Cancer Research Fund	61	00
62	California Firefighters' Memorial Fund	62	00
63	California Public School Library Protection Fund	63	00
64	D.A.R.E. California (Drug Abuse Resistance Education) Fund	64	00
65	California Mexican American Veterans' Memorial	65	00
66	Emergency Food Assistance Program Fund	66	00
67	California Peace Officer Memorial Foundation Fund	67	00
68	Birth Defects Research Fund	68	00
69	Add line 56 through line 68. These are your total contributions	69	

Step 11

Refund or Amount You Owe

70	REFUND OR NO AMOUNT DUE. Subtract line 69 from line 54. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	70	
71	AMOUNT YOU OWE. Add line 55 and line 69. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1999 Form 540NR" on it. Attach it to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	71	

Step 12

Interest and Penalties

72	Interest, late return penalties, and late payment penalties	72	
73	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	73	
74	If you do not need California income tax forms mailed to you next year, fill in the circle	74	<input type="radio"/>

Step 13

Direct Deposit Information

Routing number	
Account Type:	
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here

Joint return? See page 23.

It is unlawful to forge a spouse's signature.

Your signature	Daytime phone number
X _____ Spouse's signature (if filing joint, both must sign)	() + + + + +
X _____ Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date + + + + +
Firm's name (or yours if self-employed)	Paid Preparer's SSN/FEIN/PTIN
Firm's address	

California Nonresident or Part-Year Resident Income Tax Return 1999

FORM
540NR

Fiscal year filers only: Enter month of year end: month _____ year 2000.

Step 1

Place
label
here
or print

Name
and
Address

Your first name _____ Initial _____ Last name _____
If joint return, spouse's first name _____ Initial _____ Last name _____
Present home address — number and street including PO Box or rural route _____ Apt. no. _____ PMB no. _____
City, town, or post office _____ State _____ ZIP Code _____

P
AC
A
R
RP

Step 1a

SSN

Your social security number

Spouse's social security number

IMPORTANT:
Your social security number
is required.

Step 2

Filing Status

Fill in only one.

- 1 ☐ Single 2 ☐ Married filing joint return (even if only one spouse had income)
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here _____
4 ☐ Head of household (with qualifying person). STOP. See page 15.
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 _____.

Step 3

Exemptions

Attach check or
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ● 6 ☐
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see page 15 7 ☐ X \$72 = \$ _____
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 8 ☐ X \$72 = \$ _____
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ● 9 ☐ X \$72 = \$ _____
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit 10 Total \$ _____
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.
_____ Total dependent exemption credit 11 ☐ X \$227 = \$ _____

Dependent Exemptions

Step 4

Taxable Income

Attach copy of your
Form(s) W-2, W-2G,
1099-R, 592-B,
594, 597, and other
Forms 1099
showing California
tax withheld here.

- 12 Total California wages from all your Form(s) W-2, box 17 ● 12 _____
13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 13 _____
14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 33, column B ● 14 _____
Caution: If the amount on Schedule CA (540NR), line 33, column B is a negative number, see page 16.
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See page 16 15 _____
16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 33, column C ● 16 _____
Caution: If the amount on Schedule CA (540NR), line 33, column C is a negative number, see page 16.
17 Adjusted gross income from all sources. Combine line 15 and line 16 ● 17 _____
18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction**. See page 16 ● 18 _____
19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- 19 _____

Step 5

Tax

- 20 CA adjusted gross income from Schedule CA (540NR), line 33, column E ● 20 _____
22 Tax on the amount shown on line 19. Fill in the circle if from:
☐ Tax Table ☐ Tax Rate Schedules ☐ FTB 3800 or ☐ FTB 3803 ● 22 _____
Caution: If under age 14 and you have more than \$1,400 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.
23 Exemption credits. If the amount on line 13 is more than \$119,813, see page 17. Otherwise, add line 10 and line 11 and enter the result on line 23 23 _____
24 Subtract line 23 from line 22. If less than zero, enter -0- 24 _____
25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 25a _____
25b Multiply line 24 by the ratio on line 25a 25b _____
26 Tax. Fill in circle if from: ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ● 26 _____
27 Add line 25b and line 26. Continue to Side 2 ● 27 _____

Step 6

Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	
31	Credit for joint custody head of household. See page 18	31	
32	Credit for dependent parent. See page 18	32	
33	Credit for senior head of household. See page 18	33	
36	Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a	36	
37	Enter credit name _____ code no. _____ and amount	37	
38	Enter credit name _____ code no. _____ and amount	38	
39	To claim more than two credits, see page 18	39	
40	Nonrefundable renter's credit. See instructions for "Step 6"	40	
42	Add line 36 through line 40. These are your total credits	42	
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	

Step 7

Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	44	
45	Other taxes and credit recapture. See page 20	45	
46	Add line 43 through line 45. This is your total tax	46	

Step 8

Payments

47	California income tax withheld. Enter total from your 1999 Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594, or 597. Also attach the form(s) to Side 1	47	
48	1999 CA estimated tax; amount applied from 1998 return, etc. See page 20	48	
50	Excess SDI. See page 20	50	
51	Add line 47 through line 50. These are your total payments	51	

Step 9

Overpaid Tax or Tax Due

52	Overpaid tax. If line 51 is more than line 46, subtract line 46 from line 51	52	
53	Amount of line 52 you want applied to your 2000 estimated tax	53	
54	Overpaid tax available this year. Subtract line 53 from line 52	54	
55	Tax due. If line 51 is less than line 46, subtract line 51 from line 46	55	

Step 10

Contributions

56	Contribution to California Seniors Special Fund. See page 21	56	
57	Alzheimer's Disease/Related Disorders Fund	57	00
58	California Fund for Senior Citizens	58	00
59	Rare and Endangered Species Preservation Program	59	00
60	State Children's Trust Fund for the Prevention of Child Abuse	60	00
61	California Breast Cancer Research Fund	61	00
62	California Firefighters' Memorial Fund	62	00
63	California Public School Library Protection Fund	63	00
64	D.A.R.E. California (Drug Abuse Resistance Education) Fund	64	00
65	California Mexican American Veterans' Memorial	65	00
66	Emergency Food Assistance Program Fund	66	00
67	California Peace Officer Memorial Foundation Fund	67	00
68	Birth Defects Research Fund	68	00
69	Add line 56 through line 68. These are your total contributions	69	

Step 11

Refund or Amount You Owe

70	REFUND OR NO AMOUNT DUE. Subtract line 69 from line 54. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	70	
71	AMOUNT YOU OWE. Add line 55 and line 69. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1999 Form 540NR" on it. Attach it to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	71	

Step 12

Interest and Penalties

72	Interest, late return penalties, and late payment penalties	72	
73	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	73	
74	If you do not need California income tax forms mailed to you next year, fill in the circle	74	<input type="radio"/>

Step 13

Direct Deposit Information

Routing number	
Account Type:	
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 9

Sign Here

Joint return? See page 23.

It is unlawful to forge a spouse's signature.

Your signature	Daytime phone number
X Spouse's signature (if filing joint, both must sign)	() +
X Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date + + + +
Firm's name (or yours if self-employed)	Paid Preparer's SSN/FEIN/PTIN
Firm's address	

Instructions for Form 540NR

California Nonresident or Part-Year Resident Income Tax Return

These instructions are based on the Internal Revenue Code (IRC) as of **January 1, 1998**, and the California Revenue and Taxation Code (R&TC).

Before You Begin

You must complete your federal income tax return (Form 1040, Form 1040A, Form 1040EZ, federal TeleFile Tax Record, Form 1040NR, or Form 1040NR-EZ) before you begin your Form 540NR. You will use information from your federal income tax return to complete your Form 540NR. Be sure to complete and mail Form 540NR by April 17, 2000. If you cannot mail your return by the due date, see page 39 for information.

See "Order Forms" on the back cover for information on how to get forms and publications referred to in these instructions.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms, and schedules, to Form 540NR.



You may qualify for the earned income credit. See page 3 for more information. There is no comparable state credit.

Step 1 – Name and Address

If there is a label on the front of your booklet, attach the label to your return after you have completed it. Make sure that the information on your label is correct. Cross out any errors and print the correct information.

If there is no label, print your name and address in the spaces provided at the top of Form 540NR. See "Filling in your return" on page 5.

If you lease a mailbox from a private business, be sure to enter your mailbox number in the field labeled "PMB no."

Step 1a – Social Security Number(s)

Enter your social security number(s) in the spaces provided. To protect your privacy, your social security number(s) are not printed on your label. If you file a joint return, show the social security numbers in the same order that you show both names.

Note: If you do not have a social security number because you are a nonresident or resident alien for federal tax purposes, and the IRS issued you an IRS Individual Taxpayer Identification Number (ITIN), enter the ITIN in the spaces provided for the social security number.

Step 2 – Filing Status

Fill in only one of the circles for line 1 through line 5. Be sure to enter the required information if you filled in the circle for line 3 or line 5.

Your filing status for California must be the same as the filing status you used on your federal income tax return. If you did not file a federal return because you did not have a federal filing requirement, use the filing status you would have used had you been required to file.



218

Exception for married taxpayers who file a joint federal income tax return – You may file either a joint return or separate returns if either spouse was:

- An active member of the United States Armed Forces or any auxiliary military branch during 1999; or
- A nonresident for the entire year and had no income from California sources during 1999.

If you filed federal Form 1040NR or Form 1040NR-EZ, you do not qualify to use head of household or married filing joint filing statuses. Instead, use single, married filing separate, or qualifying widow(er), whichever applies to you.

If You Are Married and File a Separate Return: Enter your spouse's name on line 3 and social security number in the space provided in "Step 1a."

Note: Community property rules may apply to the division of income when you use the married filing separate status. For more information, get FTB Pub. 1031, Guidelines for Determining Resident Status, and FTB Pub. 1051A, Guidelines For Married Filing Separate Returns.

If You File as Head of Household, do not claim yourself or a nonrelative as the qualifying individual for head of household. Get FTB Pub. 1540, California Head of Household Filing Status Information, for more information.

Step 3 – Exemptions

Line 6 – Can be Claimed as a Dependent

Completely fill in the circle on line 6 if your parent (or someone else) can claim you as a dependent on his or her tax return.

Line 7 – Personal Exemptions

Did you fill in the circle on line 6?

No Follow the instructions on Form 540NR, line 7.

Yes Ignore the instruction on Form 540NR, line 7. Instead, enter the amount shown below for your filing status:

- Single or married filing separate, enter -0-;
- Head of household, enter -0-;
- Married filing joint and both you and your spouse can be claimed as dependents, enter -0-; or
- Married filing joint and only one spouse can be claimed as a dependent, enter 1.

Line 8 – Blind Exemptions

The first year you claim this exemption credit, you must attach a doctor's statement to the back of Form 540NR indicating that you or your spouse are visually impaired. You are visually impaired if you cannot see better than 20/200 while wearing glasses or contact lenses, or if your field of vision is not more than 20 degrees.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 9 – Senior Exemptions

If you were 65 years of age or older by December 31, 1999, you should claim an additional exemption credit on line 9. If you are married, each spouse 65 years of age or older should claim an additional credit.

Caution: An individual who is someone else's dependent may not claim this credit.

Line 11 – Dependent Exemptions

To claim an exemption credit for each of your dependents, write each dependent's name and relationship to you in the space provided. The persons you list as dependents must be the same persons you listed as dependents on your

federal income tax return. Count the number of dependents listed and enter the total in the box on line 11. Multiply the number you entered by the pre-printed dollar amount and enter the result.

Step 4 – Taxable Income

Refer to your completed federal income tax return to complete "Step 4."

Line 12 – California Wages

Enter the total amount of your California wages from your Form(s) W-2. This amount should be shown in box 17 of Form W-2.

Line 14 – California Adjustments — Subtractions

(from Schedule CA (540NR), line 33, column B)

You must complete Schedule CA (540NR) to find the amount to enter on Form 540NR, line 14. Follow the instructions for Schedule CA (540NR) beginning on page 29. Enter the amount from Schedule CA (540NR), line 33, column B on Form 540NR, line 14.

Line 15 – Subtotal

Subtract the amount on line 14 from the amount on line 13. Enter the result on line 15. If the amount on line 13 is less than zero, combine the amounts on line 13 and line 14 and enter the amount in parentheses. For example: "(12,325)."

Line 16 – California Adjustments — Additions

(from Schedule CA (540NR), line 33, column C)

You must complete Schedule CA (540NR), to find the amount to enter on Form 540NR, line 16. Follow the instructions for Schedule CA (540NR) beginning on page 29. Enter the amount from Schedule CA (540NR), line 33, column C on Form 540NR, line 16.

Line 17 – Adjusted Gross Income From All Sources

Combine line 15 and line 16. This amount should be the same as the amount on Schedule CA (540NR), line 33, column D.

Line 18 – California Standard Deduction or California Itemized Deductions

You must decide whether to take the standard deduction or itemize your charitable contributions, medical expenses, etc. Your California income tax will be less if you take the **larger** of your California:

- Itemized deductions (total itemized deductions allowed under California law); or
- Standard deduction.

If you are married and file a separate return, both you and your spouse must either itemize your deductions or take the standard deduction.

Itemized deductions. Figure your California itemized deductions by completing Schedule CA (540NR), Part III, line 35 through line 40. Enter the result on Form 540NR, line 18.

Note: If you did not itemize deductions on your federal income tax return but will itemize deductions for your California Form 540NR, first complete federal Schedule A, Itemized Deductions. Then complete Schedule CA (540NR), Part III, line 35 through line 40.

Standard deduction. Find your standard deduction on the California Standard Deduction Chart For Most People on this page. If you filled in the circle on Form 540NR, line 6, use the California Standard Deduction Worksheet for Dependents, on this page instead.

California Standard Deduction Chart for Most People

Do not use this chart if your parent, or someone else, can claim you (or your spouse, if married) as a dependent on his or her tax return.

Your Filing Status	Enter On Line 18
1 – Single	\$2,711
2 – Married filing joint return	\$5,422
3 – Married filing separate return	\$2,711
4 – Head of household	\$5,422
5 – Qualifying widow(er)	\$5,422

Note: The California standard deduction amounts are less than the federal standard deduction amounts.

California Standard Deduction Worksheet for Dependents

Use this worksheet only if your parent, or someone else, can claim you (or your spouse if married) as a dependent on his or her tax return.

1. Enter your earned income from: line 1 of the "Standard Deduction Worksheet for Dependents" in the instructions for federal Form 1040; Form 1040A; or from line A of the worksheet on the back of Form 1040EZ. If you used federal Telefile, add \$250 to the total of your wages from all Form(s) W-2, box 1 and enter the result here 1 _____
2. Minimum standard deduction 2 \$700.00
3. Enter the **larger** of line 1 or line 2 here 3 _____
4. Enter the amount shown for your filing status:
 - Single or married filing separate, enter \$2,711
 - Married filing joint, head of household, or qualifying widow(er), enter \$5,422
 } 4 _____
5. **Standard deduction.** Enter the **smaller** of line 3 or line 4 here and on Form 540NR, line 18 5 _____

Step 5 – Tax

When you figure your tax, be sure to use the correct filing status and taxable income amount.

Line 20 – California Adjusted Gross Income

You must complete Schedule CA (540NR), column E to determine your California adjusted gross income. Follow the instructions for Schedule CA (540NR) beginning on page 29. Enter on Form 540NR, line 20 the amount from Schedule CA (540NR), line 33, column E.

Line 22 – Tax

Figure your tax on the amount on line 19. Use one of the following methods and fill in the matching circle on line 22:

- **Tax Table.** If your taxable income is \$100,000 or less, you must use the tax table beginning on page 41. Be sure you use the correct filing status column.
- **Tax Rate Schedules.** If your taxable income is over \$100,000, you must use the tax rate schedules on page 46.
- **FTB 3800.** Generally, you must use form FTB 3800, Tax Computation for Children Under Age 14 With Investment Income, to figure the tax on the separate Form 540NR of your child who was under age 14 on

January 1, 2000, and who had more than \$1,400 of investment income. Attach form FTB 3800 to the child's Form 540NR.

- **FTB 3803.** If, as a parent, you elect to report your child's interest and dividend income of \$7,000 or less (but not less than \$700) on your return, complete form FTB 3803, Parents' Election to Report Child's Interest and Dividends. You must file a separate form FTB 3803 for each child whose income you elect to include on your Form 540NR. Add the amount of tax, if any, from each form FTB 3803, line 9, to the amount of your tax from the tax table or tax rate schedules and enter the result on Form 540NR, line 22. Attach form(s) FTB 3803 to your return.

Line 23 – Exemption Credits

Use your exemption credits to reduce your tax. If your federal adjusted gross income (AGI) on line 13 is above the amounts described below, your credits will be limited.

If your filing status is: **Is Form 540NR, line 13 more than:**

Single or married filing separate	\$119,813
Married filing joint or qualifying widow(er)	\$239,628
Head of household	\$179,720

Yes Complete the AGI Limitation Worksheet below.

No Follow the instructions on Form 540NR, line 23.

AGI Limitation Worksheet

- | | |
|--|----------------|
| a Enter the amount from Form 540NR, line 13 | a _____ |
| b Enter the amount for your filing status on line b:
Single or married filing separate | \$119,813 |
| Married filing joint or
qualifying widow(er) | \$239,628 |
| Head of household | \$179,720 |
| c Subtract line b from line a | c _____ |
| d Divide line c by \$2,500 (\$1,250 if married filing
separate). Note: If the result is not a whole
number, round it to the next higher whole number | d _____ |
| e Multiply line d by \$6 | e _____ |
| f Add the numbers from the boxes on Form 540NR,
line 7, line 8, and line 9 (not dollar amounts) | f _____ |
| g Multiply line e by line f | g _____ |
| h Enter the dollar amount (that you filled in) from
Form 540NR, line 10 | h _____ |
| i Subtract line g from line h. If zero or less, enter -0- | i _____ |
| j Enter the number from the box on form 540NR,
line 11 (not the dollar amount) | j _____ |
| k Multiply line e by line j | k _____ |
| l Enter the dollar amount (that you filled in) from
Form 540NR, line 11 | l _____ |
| m Subtract line k from line l. If zero or less, enter -0- | m _____ |
| n Add line i and line m. Enter the result here and on
Form 540NR, line 23. If zero or less, enter -0- | n _____ |

Line 26 – Tax from Schedule G-1 and form FTB 5870A

Fill in the circle for and enter the amount of taxes from:

- Schedule G-1, Tax on Lump-Sum Distributions; and
- Form FTB 5870A, Tax on Accumulation Distribution of Trusts.

Step 6 – Special Credits and Nonrefundable Renter's Credit

A variety of California tax credits are available to reduce your tax if you qualify.

To figure and claim most credits, you must complete a separate form or schedule and attach it to your Form 540NR. The Credit Chart beginning on page 19

describes the credits and provides the name, credit code, and number of the required form or schedule. Many credits are limited to a certain percentage or a certain dollar amount. In addition, the total amount you may claim for all credits is limited by tentative minimum tax (TMT). Answer the following questions before you claim credits on your tax return.

1. Do you qualify to claim the nonrefundable renter's credit? (See page 24).
Check ☐ **Yes** or ☐ **No**, then go to Question 2.

2. Are you claiming any other special credit listed in the Credit Chart on page 19?

No If you checked "Yes" for Question 1 and entered an amount on Form 540NR, line 40, go to line 42. If you checked "No" for Question 1, skip to the instructions for line 43.

Yes Figure your credit using the form, schedule, worksheet, or certificate identified in the Credit Chart. Then go to Box A to see if the total amount you may claim for all credits is limited by TMT. If you checked "Yes" for Question 1, be sure that you entered your nonrefundable renter's credit on line 40.

Box A – Did you complete federal Schedule C, D, E, or F and claim or receive any of the following:

- Accelerated depreciation in excess of straight-line;
- Intangible drilling costs;
- Depletion;
- Circulation expenditures;
- Research and experimental expenditures;
- Mining exploration/development costs;
- Amortization of pollution control facilities;
- Income/loss from tax shelter farm activities;
- Income/loss from passive activities;
- Income from long-term contracts using the percentage of completion method;
- Pass-through AMT adjustment from an estate or trust reported on Schedule K-1 (541); or
- Excluded gain on the sale of qualified small business stock

Yes Get and complete Schedule P (540NR).

No Go to Box B.

Box B – Did you claim or receive any of the following:

- Investment interest expense **226**;
- Income from incentive stock options in excess of the amount reported on your return **225**;
- Charitable contribution deduction for appreciated property **224**;
- Income from installment sales of certain property; or
- Net operating loss deduction or disaster loss carryover reported on form(s) FTB 3805V, 3805Z, 3806, or 3807.

Yes Get and complete Schedule P (540NR).

No Go to Box C.

Box C – If your filing status is: Is Form 540NR, line 17 more than:

Single or head of household	\$165,231
Married filing joint or qualifying widow(er)	\$220,308
Married filing separate	\$110,153

Yes Get and complete Schedule P (540NR).

No Your credits are not limited. Go to the instructions for Form 540NR, line 37.

Carryovers: If you claim a credit with carryover provisions and the amount of the credit available this year exceeds your tax, you may carry over any excess credit to future years until the credit is used (unless the carryover period is a fixed number of years).

If you need to complete Schedule P (540NR) and if you claim any of the credits on line 31 through line 33, do not enter an amount on line 31 through line 33. Instead, enter the total amount of these credits from Schedule P (540NR), Part V, Section A1, line 4 through line 6, on Form 540NR, line 36. Do not follow the instructions for line 36. Write "Schedule P (540NR)" to the left of the amount entered on line 36.

Line 31 – Credit for Joint Custody Head of Household — Code 170

Note: You may not claim this credit if you used either the head of household or the qualifying widow(er) filing status.

You may claim a credit if you were unmarried at the end of 1999; (or if married, you lived apart from your spouse for all of 1999; and you used the married filing separate filing status); and if you furnished more than one-half the household expenses for your home that also served as the home of your child, step-child, or grandchild for at least 146 days but not more than 219 days of your taxable year. If the child is married, you must be entitled to claim a dependent exemption for the child.

Also, the custody arrangement for the child must be part of a decree of dissolution or separate maintenance or must be part of a written agreement between the parents where the proceedings have been initiated, but a decree of dissolution or separate maintenance has not yet been issued.

Use the worksheet below to figure this credit.

1. Enter the amount from Form 540NR, line 24 **1** _____
2. Enter the Schedule G-1 tax, if any, included on Form 540NR, line 26 **2** _____
3. Add line 1 and line 2 **3** _____
4. Credit percentage — 30% **4** _____
5. Credit amount. Multiply line 3 by line 4. Enter the result or \$288, whichever is less **5** _____

Line 32 – Credit for Dependent Parent — Code 173

Note: You may not claim this credit if you used the single, head of household, qualifying widow(er) or married filing joint filing status.

You may claim this credit only if:

- You were married at the end of 1999 and you used the married filing separate filing status;
- Your spouse was not a member of your household during the last six months of the year; and
- You furnished over one-half the household expenses for your dependent mother's or father's home, whether or not she or he lived in your home.

To figure the amount of this credit, use the worksheet for the credit for joint custody head of household above.

Line 33 – Credit for Senior Head of Household — Code 163

You may claim this credit if you:

- Were 65 years of age or older on December 31, 1999;
- Qualified as a head of household in 1997 or 1998 by providing a household for a qualifying individual who died during 1997 or 1998; and
- Did not have adjusted gross income over \$46,863 for 1999.

Note: If you meet all the conditions listed, you do not need to qualify to use the head of household filing status for 1999 in order to claim this credit.

Use the worksheet below to figure this credit.

1. Enter the amount from Form 540NR, line 19 **1** _____
2. Credit percentage — 2% **2** _____
3. Credit amount. Multiply line 1 by line 2. Enter the result or \$883, whichever is less **3** _____

Line 36

Add the amounts on line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a. Enter the result on line 36. If you completed Schedule P (540NR), see the paragraph above the instructions for line 31.

Line 37 through Line 39 – Additional Special Credits

Each credit has a code number. To claim only one or two credits, enter the credit name, code number and amount of the credit on line 37 and line 38. To claim more than two credits, get Schedule P (540NR). List two of the credits on line 37 and line 38. Enter on line 39 the total of any remaining credits from Schedule P (540NR).

Important: Attach Schedule P (540NR) and any required supporting schedules or statements to your Form 540NR.

Credit for Child Adoption Costs — Code 197

For the year in which an order of adoption is entered, you may claim a credit for 50% of the cost of adopting a child who is a citizen or legal resident of the United States and who was in the custody of a California public agency or a California political subdivision. You may include the following costs if directly related to the adoption process:

- Fees of the Department of Social Services or a licensed adoption agency;
- Medical expenses not reimbursed by insurance; and
- Travel expenses for the adoptive family.

Note: Any deduction for the expenses upon which this credit is based must be reduced by the amount of the child adoption costs credit claimed.

Use the following worksheet to figure this credit. If more than one adoption qualifies for this credit, complete a separate worksheet for each adoption. The maximum credit is limited to \$2,500 per minor child.

1. Enter qualifying costs for the child **1** _____
2. Credit percentage — 50% **2** _____
3. Credit amount. Multiply line 1 by line 2. Do not enter more than \$2,500 **3** _____

Your allowable credit is limited to \$2,500 for 1999. You may carry over the excess credit to future years until the credit is used.

Line 40 – Nonrefundable renter's credit

Go to the instructions for "Step 6" on page 17.

Line 43 –

Subtract the amount on line 42 from the amount on line 28. Enter the result on line 43. If the amount on line 42 is more than the amount on line 28, enter -0-. If you owe interest on deferred tax from installment obligations, include the additional tax, if any, in the amount you enter on line 43. Write "IRC Section 453 interest" or "IRC

CREDIT CHART

Credit Name	Code	Description
Child Adoption – Worksheet on page 18	197	50% of qualified costs in the year an adoption is ordered
Community Development Financial Institution Deposits – Obtain certification from: California Organized Investment Network (COIN), Department of Insurance, 300 Capitol Mall, Suite 1460, Sacramento CA 95814	209	20% of each qualified deposit made to a community development financial institution
Dependent Parent – Worksheet on page 18	173	Must use married filing separate filing status and have a dependent parent
Disabled Access for Eligible Small Businesses – FTB 3548	205	Similar to the federal credit but limited to \$125 based on 50% of qualified expenditures that do not exceed \$250
Donated Agricultural Products Transportation – FTB 3547	204	50% of the costs paid or incurred for the transportation of agricultural products donated to nonprofit charitable organizations
Employer Child Care Contribution – FTB 3501	190	Employer: 30% of contributions to a qualified plan
Employer Child Care Program – FTB 3501	189	Employer: Cost of establishing a child care program or constructing a child care facility
Enhanced Oil Recovery – FTB 3546	203	One third of the similar federal credit and limited to qualified enhanced oil recovery projects located within California
Enterprise Zone Employee – FTB 3553	169	15% of wages from work in an enterprise zone
Enterprise Zone Hiring & Sales or Use Tax – FTB 3805Z	176	Business incentives for enterprise zone businesses
Farmworker Housing – Obtain certification from: Farmworker Housing Assistance Program, California Tax Credit Allocation Committee, 915 Capitol Mall, Rm 485, Sacramento CA 95814	207	50% of new construction or rehabilitation costs for farmworker housing
Joint Custody Head of Household – Worksheet on page 18	170	30% of tax up to \$288 for single or married filing separate taxpayers who have a child and meet support test
Local Agency Military Base Recovery Area (LAMBRA) Hiring & Sales or Use Tax – FTB 3807	198	Business incentives for LAMBRA's
Low-Income Housing – FTB 3521	172	Similar to the federal credit but limited to low-income housing in California
Manufacturers' Investment – FTB 3535	199	6% of the cost of qualified property
Manufacturing Enhancement Area (MEA) Hiring – FTB 3808	211	Percentage of qualified wages paid to qualified disadvantaged individuals
Nonrefundable Renter's — See page 24	None	For California residents who paid rent for their principal residence for at least 6 months in 1999 and whose AGI does not exceed a certain limit
Other State Tax – Schedule S	187	Net income tax paid to another state or a U.S. possession on income also taxed by California
Prior Year Alternative Minimum Tax – FTB 3510	188	Must have paid alternative minimum tax in a prior year and have no alternative minimum tax liability in 1999
Prison Inmate Labor – FTB 3507	162	10% of wages paid to prison inmates
Research – FTB 3523	183	Similar to the federal credit but limited to costs for research activities in California
Rice Straw – Obtain certification from: Rice Straw Tax Credit Program, Department of Food and Agriculture, 1220 N Street, Rm 409, Sacramento, CA 95814	206	\$15 per ton of purchased rice straw grown in California
Salmon & Steelhead Trout Habitat Restoration – Obtain certification from: Department of Fish & Game, c/o FISH-Timber Tax Credits Program, PO Box 944209, Sacramento CA 95244-2090	200	The lesser of 10% of qualified costs or other amount determined by the Department of Fish and Game
Senior Head of Household – Worksheet on page 18	163	2% of taxable income up to \$883 for seniors who qualified for head of household and the qualifying individual died during 1997 or 1998
Targeted Tax Area (TTA) Hiring & Sales or Use Tax – FTB 3809	210	Business incentives for TTA businesses

Repealed Credits: The expiration dates for these credits have passed. However, these credits had carryover features. You may claim these credits only if there is a carryover available from prior years. If you are not required to complete Schedule P (540NR), get form FTB 3540, Credit Carryover Summary, to figure your credit carryover to future years.

Agricultural Products	175	Energy Conservation	182	Residential Rental & Farm Sales	186
Commercial Solar Electric System	196	Los Angeles Revitalization Zone (LARZ)		Ridesharing	171
Commercial Solar Energy	181	Hiring & Sales or Use Tax	159	Solar Energy	180
Employee Ridesharing	194	Low-Emission Vehicles	160	Solar Pump	179
Employer Ridesharing: Large employer	191	Orphan Drug	185	Water Conservation	178
Small employer	192	Political Contributions	184	Young Infant	161
Transit passes	193	Recycling Equipment	174		

Section 453A interest" and the amount on the dotted line to the left of the amount on line 43.

Step 7 – Other Taxes

Attach the specific form or statement required for each item in this step.

Line 44 – Alternative Minimum Tax (AMT)

If you claim certain types of deductions, exclusions, and credits, you may owe AMT if your total income is more than:

- \$58,749 married filing joint or qualifying widow(er); or
- \$44,062 single or head of household; or
- \$29,374 married filing separate.

A child under age 14 may owe AMT if the sum of the amount on line 19 (taxable income) and any preference items listed on Schedule P (540NR) and included on the return is more than the sum of \$5,100 plus the child's earned income.

AMT income does not include income, adjustments, and items of tax preference related to any trade or business of a qualified taxpayer who has gross receipts, less returns and allowances, during the taxable year of less than \$1,000,000 from **all** trades or businesses.

Get Schedule P (540NR) for more information.

Line 45 – Other Taxes and Credit Recapture

If you used form(s) FTB 3501, Employer Child Care Program/Contribution Credit; FTB 3535, Manufacturers' Investment Credit; FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs; FTB 3805Z, Enterprise Zone Deduction and Credit Summary; FTB 3806, Los Angeles Revitalization Zone (LARZ) Deduction and Credit Summary; FTB 3807, Local Agency Military Base Recovery Area Deduction and Credit Summary; FTB 3808, Manufacturing Enhancement Area Credit Summary; or FTB 3809, Targeted Tax Area Deduction and Credit Summary; include the additional tax, if any, on line 45. Write the form number on the dotted line to the left of the amount on line 45.

Step 8 – Payments

Make sure you have your Form(s) W-2, W-2G, 1099-MISC, 1099-R, 592-B, 594, and 597 before you begin this step.

If you received wages and do not have a Form W-2, see page 8, Question 2.

Line 47 – California Income Tax Withheld

Enter the total California income tax withheld and shown on your Form(s):

- W-2, box 18;
- W-2G, box 14;
- 1099-MISC, box 11;
- 1099-R, box 10; or
- FTB 592-B, 594, or 597.

Caution: Do not include city or county tax withheld or tax withheld by other states.

If you received Form(s) 1099 showing California income tax withheld ("backup withholding") on dividend and interest income, real estate sales, and partnership distributions, include the amount(s) withheld in the total on line 47 and attach a copy of the Form 1099 to your return.

Line 48 – 1999 CA Estimated Tax Payments and Amount Applied from 1998 Return

Enter the total of any:

- California estimated tax payments you made (Form 540-ES) for 1999;
- Overpayment from your 1998 California income tax return that you applied to your 1999 estimated tax;
- Payment you sent with form FTB 3519, Payment Voucher for Automatic Extension for Individuals; and
- California estimated tax payments made on your behalf by an estate or trust on Schedule K-1 (541).

Note: If you are including an amount from Schedule K-1 (568), write "LLC" on the dotted line to the left of the amount on line 48.

If you and your spouse paid joint estimated tax but are filing separate returns, either of you may claim all of the amount paid or you may each claim part of it. Attach a statement signed by you and your spouse explaining how you want your payments divided. Show both social security numbers on the separate returns. If you or your spouse made separate estimated tax payments, but are now filing a joint income tax return, add the amounts you each paid. Attach a statement to the front of Form 540NR explaining that payments were made under both social security numbers.

Line 50 – Excess California SDI (or VPD) Withheld

If more than \$158.84 of California State Disability Insurance (SDI) or Voluntary Plan Disability Insurance (VPDI) was withheld from your wages by a single employer or if an employer withheld SDI (or VPD) at a rate of more than 0.5% of your gross wages, you may **not** claim excess SDI (or VPD) on your Form 540NR, line 50 for the amount over-withheld by your employer. Contact the employer for a refund.

You may claim a credit for excess California SDI (or VPD) only if you meet the following conditions:

- You had **two or more** employers during 1999;
- You received more than \$31,767 in wages during 1999 from these employers;
- Your employers combined withheld more than \$158.84 of SDI (or VPD) from your wages; and
- The amounts of SDI (or VPD) withheld appear on your Forms W-2. Be sure to attach your Forms W-2 to your Form 540NR.

Complete the following Excess SDI (or VPD) Worksheet to figure the amount to enter on line 50.

Excess SDI (or VPD) Worksheet		
If you are married and file a joint return, you must figure the amount of excess SDI (or VPD) separately for each spouse.		
	You	Your Spouse
1. Add amounts of SDI (or VPD) withheld shown on your Forms W-2. Enter the total here 1		
2. 1999 SDI (or VPD) limit 2	\$158.84	\$158.84
3. Excess SDI (or VPD) withheld. Subtract line 2 from line 1. Enter the result here and on Form 540, line 41 3		

Note: If zero or less, enter -0- on line 41.

Step 9 – Overpaid Tax or Tax Due

To avoid a delay in the processing of your return, be sure you enter the correct amounts on line 52 through line 55.

Line 52 – Overpaid Tax

If the amount on line 51 is more than the amount on line 46, subtract the amount on line 46 from the amount on line 51. Enter the result on line 52. Your payments and credits are more than your tax.

Line 53 – Amount You Want Applied to Your 2000 Estimated Tax

You may apply all or part of the amount on line 52 to your estimated tax for 2000. Enter on line 53 the amount of line 52 you want applied to 2000.

Line 54 – Overpaid Tax Available This Year

If you entered an amount on line 53, subtract it from the amount on line 52. Enter the result on line 54. You may have this entire amount refunded to you or you may make contributions to the California Seniors Special Fund or make other voluntary contributions from this amount. If you make a contribution, skip line 55 and go to the instructions for "Step 10."

Line 55 – Tax Due

If the amount on line 51 is less than the amount on line 46, subtract the amount on line 51 from the amount on line 46. Enter the result on line 55. Your tax is more than your payments and credits.

There is a penalty for not paying enough tax during the year. You may have to pay a penalty if:

- The tax due on line 55 is \$200 or more (\$100 or more if married filing separate); and
- The amount of state income tax withheld on line 47 is less than 80% of the amount of your total tax on line 46.

If you owe a penalty, the Franchise Tax Board will figure the penalty and send you a bill.

You may make contributions to the California Seniors Special Fund or make other voluntary contributions by adding them to the tax due. You must pay the full amount of tax due, including contributions, when you file your Form 540NR.

Use the worksheet below to figure your contribution.

1. If you contribute, enter \$72; if you and your spouse contribute, enter \$144 **1** _____
2. Enter the ratio from Form 540NR, line 25a **2** _____
3. Contribution amount. Multiply line 1 by line 2. Enter the result (rounded to the nearest whole dollar) here **3** _____

You may contribute any amount up to the amount on line 3. Enter your contribution on line 56.

Voluntary Contributions

You may make voluntary contributions of \$1 or more in whole dollar amounts for line 57 to line 68.

Line 57 – Alzheimer's Disease/Related Disorders Fund

Contributions entered on line 57 will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.

Line 58 – California Fund for Senior Citizens

Contributions entered on line 58 provide for Senior Citizens Adult Day Health Care Centers, nutrition centers, respite care, long-term care, senior citizen abuse prevention programs, Alzheimer day care programs, and the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide requirements of seniors and propose legislation in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.

Line 59 – Rare and Endangered Species Preservation Program

Contributions entered on line 59 will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.

Line 60 – State Children's Trust Fund for the Prevention of Child Abuse

Contributions entered on line 60 will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.

Line 61 – California Breast Cancer Research Fund

Contributions entered on line 61 will be used to conduct research relating to the prevention, screening, cure, and treatment of breast cancer.

Line 62 – California Firefighters' Memorial Fund

Contributions entered on line 62 will be used for the construction of a memorial on the grounds of the State Capitol honoring the hundreds of firefighters who have died protecting our neighborhoods, our homes, our families, and our dreams. These brave men and women answered the call when fire alarms sounded or when paramedic services were needed, and their sacrifices and the sacrifices of their families deserve to be remembered.

Line 63 – California Public School Library Protection Fund

Contributions entered on line 63 will be expended for the purchase of books and other library resources through grants awarded for implementing a school library improvement plan.

Step 10 – Contributions

You may make contributions in whole-dollar amounts only. If you make one or more contributions, you must complete "Step 10." You may contribute to only the following funds and cannot change the amount you contributed after the return is filed.

If you have overpaid tax available on line 54, the amount you contribute must be subtracted from your overpaid tax available. If you have tax due on line 55, your total contributions must be added to your tax due.

Line 56 – Contribution to California Seniors Special Fund

If you and/or your spouse are 65 years of age or older and claim the Senior Exemption Credit on line 9, you may make a combined total contribution of up to \$144 or \$72 per spouse. Contributions entered on line 56 will be distributed to the Area Agency of Aging Councils (TACC) to provide advice on and sponsorship of Senior Citizen issues. Any excess contributions not required by TACC will be distributed to senior citizen service organizations throughout California for meals, adult day care, and transportation.

Line 64 – D.A.R.E. California (Drug Abuse Resistance Education) Fund

Contributions entered on line 64 will be used to support local D.A.R.E. programs and provide proven effective, in-classroom anti-drug, anti-gang, and anti-violence education for California school children.

Line 65 – California Mexican American Veterans' Memorial

Contributions entered on line 65 will be used to pay for the construction, beautification, enhancement, maintenance or repair of the California Mexican American Veterans' Memorial.

Line 66 – Emergency Food Assistance Program Fund

Contributions entered on line 66 will help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.

Line 67 – California Peace Officer Memorial Foundation Fund

Contributions entered on line 67 will permit the Foundation to preserve the memory of our fallen comrades by maintaining a Memorial on State Capitol grounds, and updating it annually to memorialize officers killed in the line of duty each year. Beginning with California statehood, peace officers have laid their lives on the line to protect law-abiding citizens. Since then over 1,300 courageous peace officers have fallen in the line of duty. The California Peace Officer Memorial Foundation is a non-profit charitable organization committed to honoring those heroes by assisting their survivors by offering moral support, counseling, and financial support, including academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California we thank you for your participation.

Line 68 – Birth Defects Research Fund

Contributions entered on line 68 will be used to find causes of birth defects, which strike 1 of every 33 babies born each year. Birth defects are the leading cause of death and disability in children, yet in most cases, we don't know why they happen. Give now and help wipe out birth defects in our lifetime.

Line 69 – Total Contributions

Add line 56 through line 68. Enter the result on line 69. If you show an amount on line 54, you must subtract the amount you contribute from the amount of overpaid tax. If you show an amount on line 55, you must add your total contributions to your tax due.

Step 11 – Refund or Amount You Owe

Be sure to add or subtract correctly to figure the amount of your refund or the amount you owe.

Line 70 – Refund or No Amount Due

If you did not enter an amount on line 69, enter the amount from line 54 on line 70. This is the amount that will be refunded to you. If it is less than \$1, you must attach a written statement to your Form 540NR requesting the refund. To have your refund directly deposited into your bank account, go to Step 13, Direct Deposit of Refund, then go to the instructions for Step 12.

If you entered an amount on line 69, subtract it from the amount on line 54. If the result is zero or more, enter it on line 70. Then skip to the instructions for line 72.



If the result is less than zero, your contributions are more than your overpaid tax available on line 54. In this case, do not enter an amount on line 70. Instead, enter the result on line 71 and see the instructions for line 71.

Want a fast refund? Get your refund in 10 days or less when you efile your return!

Line 71 – Amount You Owe

If you did not enter an amount on line 69, enter the amount from line 55 on line 71. This is the amount you owe with your Form 540NR.

If you entered an amount on line 69, add that amount to the amount on line 55. Enter the result on line 71. This is the amount you owe with your Form 540NR.

To avoid a late filing penalty, file your Form 540NR by the due date even if you cannot pay the amount you owe.

Do not combine your 1999 tax payment and any 2000 estimated tax payment in the same check. You must prepare two separate checks and mail each in a separate envelope.

Paying by Check or Money Order – Make your check or money order payable to the "Franchise Tax Board" for the full amount you owe. Do not send cash. Be sure to write your social security number and "1999 Form 540NR" on your check or money order. Attach your check or money order to your return. See page 5, Helpful Hints, "Assembling Your Return." A penalty may be imposed if your check is returned by your bank for insufficient funds.

Note: If you entered an amount on line 72 or line 73, see the instructions for those lines for information about how to prepare your check.

Paying by Credit Card – For information about paying using your Discover/NOVUS, MasterCard, or American Express card, see page 40.

If you cannot pay the full amount shown on line 71 with your return, you may request to make monthly payments. See page 8, Question 4.

Step 12 – Interest & Penalties

If you file your return or pay your tax after the original due date, you may owe interest and penalties on the tax due.

Note: Do not reduce the amount on line 52 or increase the amount on line 55 by any penalty or interest amounts.

Line 72 – Interest and Penalties

Enter on line 72 the amount of interest and penalties. Figure your payment, if any, as follows:

Is there an amount on line 71?

Yes Add line 71, line 72, and line 73, and make your check or money order for the resulting total.

No Go to the next question.

Is there an amount on line 70?

Yes Add line 72 and line 73. If the result is:

- Less than line 70, your refund will be reduced by that amount when your return is processed.
- More than line 70, subtract line 70 from it and make your check or money order for the resulting total.

No Add line 72 and line 73 and make your check or money order for the resulting total.

Interest. Interest will be charged on any late filing or late payment penalty from the original due date of the return to the date paid. In addition, if other penalties are not paid within 15 days, interest will be charged from the date of the billing notice until the date of payment. Interest compounds daily and the interest rate is adjusted twice a year.

Late Filing of Return. The maximum total penalty is 25% of the tax not paid if the return is filed after October 16, 2000. The minimum penalty for filing a return more than 60 days late is \$100 or 100% of the balance of tax due, whichever is less.

Late Payment of Tax. The penalty is 5% of the tax not paid when due plus 1/2% for each month, or part of a month, the tax remains unpaid.

Other Penalties. Other penalties can be imposed for a check returned for insufficient funds, negligence, substantial understatement of tax, and fraud.

Line 73 – Underpayment of Estimated Tax

If line 55 is \$200 (\$100 if married filing separate) or more **and** more than 20% of the tax shown on line 43 (excluding the tax on lump-sum distributions on line 26), **or** you underpaid your 1999 estimated tax liability for any payment period. You may owe a penalty.

The Franchise Tax Board can figure the penalty for you when you file your return and send you a bill. Or, to see if you owe any penalty and to figure the amount of the penalty, get form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries (or form FTB 5805F, Underpayment of Estimated Tax by Farmers and Fishermen). If you complete one of these forms, enter the amount of the penalty on line 73 and fill in the correct circle on line 73. You must complete and attach the form if you claim a waiver, use the annualized income installment method or pay tax according to the schedule for farmers and fishermen, even if you do not owe a penalty.

See "Important due dates" on page 6 for more information on how to avoid the penalty.

Line 74 – 2000 Tax Forms

If your Form 540NR is prepared by someone else, or if you do not need forms mailed to you next year, check the box at line 74.

Sign Your Return

You must sign your return in the space provided on Side 2. If you file a joint return, your spouse must sign it also.

Joint Return. If you file a joint return, both you and your spouse are generally responsible for the tax and any interest or penalties due on the return. This means that if one spouse does not pay the tax due, the other may have to. See Innocent Spouse Relief, on page 9.

Paid Preparer's Information. If you pay a person to prepare your Form 540NR, that person must sign and complete the area at the bottom of Side 2 including an identification number (social security number, FEIN, or PTIN). A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board, and one to keep for your records.

Check Your Social Security Number(s). Make sure that you have written your social security number(s) in the spaces provided at the top of Form 540NR in "Step 1a."

Attach Your Form(s) W-2 To Your Return. You must attach Copy 2 of all Form(s) W-2, W-2G, and 1099-R to the front of your return. If you do not receive your Form(s) W-2 by January 31, 2000, contact your employer. Only your employer can issue or correct a Form W-2.

If you cannot get a copy of your Form W-2, you must complete form FTB 3525, Substitute for Form W-2, Wage and Tax Statement, or Form 1099-R, Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc. See "Order Forms" on the back cover.

If you forget to send your Form(s) W-2 with your income tax return, do not send it separately. Wait until the Franchise Tax Board requests it from you.

Important: You must attach a copy of your federal income tax return, and all supporting federal forms and schedules to Form 540NR.

See page 5, Helpful Hints, "Assembling Your Return" for more information.

Mailing Addresses

If you have a refund, or if you have no amount due, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0000

If you owe, mail your return to:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001

Step 13 — Direct Deposit of Refund

It's fast, safe, and convenient to have your refund directly deposited into your bank account.

The following illustration shows which bank numbers to transfer to the preprinted boxes on Form 540NR, Side 2, Step 13.



Do not use a deposit slip to find the bank numbers. Contact your financial institution for assistance in getting the correct routing number.

The illustration shows a check from John Doe and Mary Doe, 1234 Main Street, Anytown, CA 99999. The check is payable to the order of ANYTOWN BANK, Anytown, CA 99999. The routing number is 250250025 and the account number is 202020. A note indicates that the check number (1234) should not be included. The check number 1234 is also shown in the top right corner.

Nonrefundable Renter's Credit Qualification Record

If you were a resident of California for at least 6 months in 1999 and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Answer the questions below to see if you qualify.

1. Were you a resident¹ of California for at least 6 full months in 1999?

YES Go to the next question.

NO Stop here. You do not qualify for this credit.

2. Is the amount on Form 540NR, line 17:

- \$25,650 or less if single or married filing separate; or
- \$51,300 or less if married filing joint, head of household, or qualifying widow(er)?

YES Go to the next question.

NO Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 1999, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

YES Go to the next question.

NO Stop here. You do not qualify for this credit.

4. For more than half the year, did you live with, or were you a minor under the care of a parent, foster parent, or legal guardian who claimed you as a dependent in 1999?

NO Go to the next question.

YES Stop here. You do not qualify for this credit.

5. Was the property you rented exempt² from property tax in 1999?

NO Go to the next question.

YES Stop here. You do not qualify for this credit.

6. Did you or your spouse claim the homeowner's property tax exemption³ anytime during 1999?

NO Skip question 7 and answer question 8.

YES Go to question 7.

7. Did you and your spouse maintain separate residences for the entire year in 1999?

YES The spouse that answered "yes" to question 6 may not claim this credit. If the other spouse alone could have answered "no" to question 6, that person qualifies for the credit and should complete question 8.

NO Stop here. You do not qualify for this credit.

8. Use the following chart to find the amount of your credit based on the number of full months you were a resident of and rented property in California in 1999. Enter the amount on the line below and follow the instructions below the chart.

Note: If you answered "Yes" to question 7, use the amounts for single or married filing separate.

Number of months							
	6	7	8	9	10	11	12
Single or married filing separate ⁴	\$30	\$35	\$40	\$45	\$50	\$55	File Form 540
Married filing joint, head of household or qualifying widow(er)	\$60	\$70	\$80	\$90	\$100	\$110	File Form 540

\$ _____

If this credit is the only special credit you are claiming, enter the amount on Form 540NR, line 40. **If you are claiming other special credits in addition to this credit**, go to "Step 6" of the instructions for Form 540NR and answer Question 1 through Question 5.

Do Not Mail This Record



Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 1999 which qualified you for this credit.

Street Address	City, State, and ZIP Code	Dates Rented in 1999 (From _____ to _____)
a _____		
b _____		

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name	Street Address	City, State, ZIP Code, and Telephone Number
a _____		
b _____		

¹ Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 1999, and is otherwise qualified.

² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit.

³ Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified.

⁴ Married filing separate returns. If you and your spouse file separate returns, lived in the same rental property and both qualify for this credit, one spouse may claim the full amount of this credit (\$120), or each spouse may claim half of the amount (\$60 each).

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 1999**

- 1 a** I was domiciled in (enter state)
- b** I was in the military and stationed in (enter state or country)
- 2** I became a California resident (enter the state of prior residence and date of move)
- 3** I became a nonresident (enter new state of residence and date of move)
- 4** I was a nonresident of California the entire year (enter state or country of residence)
- 5** The number of days I spent in California (for **any** purpose) is:
- 6** I owned a home/property in California (enter "yes" or "no")

Yourself

Spouse

Before 1999:

- 7** I was a California resident for the period of (enter dates)
- 8** I entered California on (enter date)
- 9** I left California on (enter date)

Part II Income Adjustment Schedule**Section A —Income**

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7				
8 Taxable interest income	8				
9 Ordinary dividends	9				
10 State tax refund. Enter the same amount in column A and column B	10				
11 Alimony received	11				
12 Business income or (loss)	12				
13 Capital gain or (loss)	13				
14 Other gains or (losses)	14				
15 Total IRA distributions. See instructions.					
(a) (b)					
16 Total pensions and annuities. See instructions. (a) (b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17				
18 Farm income or (loss)	18				
19 Unemployment compensation	19				
20 Social security benefits (a) (b)					
21 Other income.					
a California lottery winnings	a				
b Disaster loss carryover from FTB 3805V	b				
c Federal NOL (Form 1040, line 21)	c				
d NOL carryover from FTB 3805V	d				
e NOL from FTB 3805Z, FTB 3806, or FTB 3807	e				
f Other (describe)	f				
22a Total: Combine line 7 through line 21 in each column. Continue to Side 2	22a				

Income Adjustment Schedule

	A	B	C	D	E
Section B—Adjustments to Income	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . . . 22b					
23 IRA deduction 23					
24 Student loan interest deduction 24					
25 Medical savings account deduction 25					
26 Moving expenses 26					
27 One-half of self-employment tax 27					
28 Self-employed health insurance deduction 28					
29 Keogh/self-employed SEP/SIMPLE plans 29					
30 Penalty on early withdrawal of savings . . 30					
31a Alimony paid. (b) Enter recipient's: SSN _____ - _____ Full name _____ . 31a					
32 Add line 23 through line 31a in each column, A through E 32					
33 Total. Subtract line 32 from line 22b in each column, A through E 33					
34 Ratio. Divide line 33, column E by line 33, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. Note: If the result is zero or less, enter -0- on Form 540NR, line 25a 34 _____					

Part III Adjustments to Federal Itemized Deductions

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) 35	
36 Enter total of federal Schedule A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only) 36	
37 Subtract line 36 from line 35 37	
38 Other adjustments including California lottery losses. See instructions. Specify _____ 38	
39 Combine line 37 and line 38 39	

40 California itemized deductions

**Is your federal AGI (Form 540NR, line 13)
more than the amount shown below for
your filing status?**

Single or married filing separate \$119,813
Head of household \$179,720
Married filing joint or qualifying
widow(er) \$239,628

NO. Transfer the amount on line 39 to line 40.
YES. Complete the Itemized Deductions Worksheet
in the instructions for Schedule CA (540NR),
line 40.

**Is the amount you entered on line 40 more
than your standard deduction below?**

Single or married filing separate \$2,711
Married filing joint, head of household, or
qualifying widow(er) \$5,422

YES. Transfer the amount on line 40
to Form 540NR, line 18.
NO. Enter your **standard deduction** on
Form 540NR, line 18.

40 _____

California Adjustments — Nonresidents or Part-Year Residents

CA (540NR)

Important: Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return

Social security number

Part I Residency Information. You must complete all lines that apply to you and your spouse.**During 1999**

- 1 a** I was domiciled in (enter state)
- b** I was in the military and stationed in (enter state or country)
- 2** I became a California resident (enter the state of prior residence and date of move)
- 3** I became a nonresident (enter new state of residence and date of move)
- 4** I was a nonresident of California the entire year (enter state or country of residence)
- 5** The number of days I spent in California (for **any** purpose) is:
- 6** I owned a home/property in California (enter "yes" or "no")

Yourself

Spouse

Before 1999:

- 7** I was a California resident for the period of (enter dates)
- 8** I entered California on (enter date)
- 9** I left California on (enter date)

Part II Income Adjustment Schedule**Section A —Income**

	A	B	C	D	E
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C 7					
8 Taxable interest income 8					
9 Ordinary dividends 9					
10 State tax refund. Enter the same amount in column A and column B 10					
11 Alimony received 11					
12 Business income or (loss) 12					
13 Capital gain or (loss) 13					
14 Other gains or (losses) 14					
15 Total IRA distributions. See instructions. (a) (b)					
16 Total pensions and annuities. See instructions. (a) (b)					
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. 17					
18 Farm income or (loss) 18					
19 Unemployment compensation 19					
20 Social security benefits (a) (b)					
21 Other income. a California lottery winnings b Disaster loss carryover from FTB 3805V c Federal NOL (Form 1040, line 21) d NOL carryover from FTB 3805V e NOL from FTB 3805Z, FTB 3806, or FTB 3807 f Other (describe)					
22a Total: Combine line 7 through line 21 in each column. Continue to Side 2 22a					

Income Adjustment Schedule

	A	B	C	D	E
Section B—Adjustments to Income	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as a CA resident and income earned or received from CA sources as a nonresident)
22b Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . . . 22b					
23 IRA deduction 23					
24 Student loan interest deduction 24					
25 Medical savings account deduction 25					
26 Moving expenses 26					
27 One-half of self-employment tax 27					
28 Self-employed health insurance deduction 28					
29 Keogh/self-employed SEP/SIMPLE plans 29					
30 Penalty on early withdrawal of savings . . 30					
31a Alimony paid. (b) Enter recipient's: SSN _____ - _____ Full name _____ 31a					
32 Add line 23 through line 31a in each column, A through E 32					
33 Total. Subtract line 32 from line 22b in each column, A through E 33					
34 Ratio. Divide line 33, column E by line 33, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. Note: If the result is zero or less, enter -0- on Form 540NR, line 25a 34 _____					

Part III Adjustments to Federal Itemized Deductions

35 Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15, and 16) 35	_____
36 Enter total of federal Schedule A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only) 36	_____
37 Subtract line 36 from line 35 37	_____
38 Other adjustments including California lottery losses. See instructions. Specify _____ 38	_____
39 Combine line 37 and line 38 39	_____

40 California itemized deductions

**Is your federal AGI (Form 540NR, line 13)
more than the amount shown below for
your filing status?**

Single or married filing separate \$119,813
Head of household \$179,720
Married filing joint or qualifying
widow(er) \$239,628

NO. Transfer the amount on line 39 to line 40.
YES. Complete the Itemized Deductions Worksheet
in the instructions for Schedule CA (540NR),
line 40.

**Is the amount you entered on line 40 more
than your standard deduction below?**

Single or married filing separate \$2,711
Married filing joint, head of household, or
qualifying widow(er) \$5,422

YES. Transfer the amount on line 40
to Form 540NR, line 18.
NO. Enter your **standard deduction** on
Form 540NR, line 18.

40 _____

Instructions for Schedule CA (540NR)

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 1998, and the California Revenue and Taxation Code (R&TC).

General Information

Differences Between California and Federal Law

In general, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the federal Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277).

California law does not conform to federal law for:

Material participation in rental real estate activities. Beginning in 1994, and for federal purposes only, rental real estate activities conducted by persons in a real property business are not automatically treated as passive activities. Get form FTB 3801, Passive Activity Loss Limitations, for more information.

California law is the same as federal law in the following areas:

IRC Section 179 expense deduction. The maximum deduction amount is \$19,000 for 1999.

Self-employed health insurance deduction. The percentage for 1999 is 60%.

Roth IRAs. The contribution rules and distribution rules follow federal law.

Purpose

Use this schedule to identify income being taxed by California; and to compute the ratio of your **California adjusted gross income (AGI) to total AGI from all sources using California law**; and to adjust your federal itemized deductions using California law. The parts of the ratio are defined as follows:

- **Total AGI from all sources using California law** is all of your income from all sources, including income from inside and outside California. You compute it by adjusting federal AGI for the differences between federal and California law.
- **California AGI** is:
 - ◆ All income from all sources (inside and outside California) for any part of the year during which you were a California resident; and
 - ◆ All income from California sources while you were a nonresident of California.

Once you compute the ratio, you transfer it to Form 540NR to determine your California nonresident or part-year resident tax liability.

Specific Line Instructions for PART I Residency Information

Answer all the questions in this part for you and your spouse. If a question does not apply, enter "N/A" on the line for the answer. For more information get:

- FTB Pub. 1031, Guidelines for Determining Resident Status; and
- FTB Pub. 1032, Tax Information for Military Personnel

Line 1 –Domicile and military

If you served in the military, your state of domicile is generally the state where you were living when you first entered military service. If you were not in the military, your domicile is the place you consider your permanent home, the place to which you, whenever absent, intend to return.

Line 5 –The number of days I spent in CA

The total number of days in California should include all days in California for any purpose including residency, business, and vacation.

Specific Line Instructions for PART II Income Adjustment Schedule

Column A –Federal Amounts

Enter all taxable amounts shown on your federal return on the corresponding lines in column A.

If you are married filing separate under either exception described in the instructions for Form 540NR and are filing a separate California return, enter in column A the amounts you would have reported on a separate federal return. Attach a statement to the return showing how the income and expenses were split between you and your spouse.

Line 7 through Line 21

Enter on line 7 through line 21 the same amounts you entered on your federal Form 1040, line 7 through line 21 (or on your Form 1040A, line 7 through line 13b; your Form 1040EZ, line 1, line 2, and line 3; or your Form 1040NR, line 8 through line 21 for the same types of income).

Also enter the following if applicable:

- The total IRA distribution received on line 15(a);
- The total pension or annuity distribution received on line 16(a); and
- The total social security retirement benefit received on line 20(a).

If you used Form 1040A, refer to line 10a, line 11a, and line 13a. If you used Form 1040NR, refer to line 16a and line 17a.

Line 22a –Total

Combine the amounts on line 7 through line 21. Enter the total on line 22a. This number should be the same as the amount on your federal Form 1040, line 22 (or your Form 1040A, line 14; or your Form 1040EZ, line 4; or your Form 1040NR, line 23).

Line 22b –Balance Carried Forward

Enter on line 22b the total from Side 1, line 22a, column A.

Line 23 through Line 30

Enter the same amounts you entered on your federal Form 1040, line 23 through line 30 (or your Form 1040A, line 15 and line 16; or your Form 1040NR, line 24 through line 30).

Line 31a and Line 31b

Enter on line 31a the same amount you entered on your federal Form 1040, line 31a. Enter on line 31b the social security number and full name of the person to whom you paid alimony.

Line 32

Add line 23 through line 31a. This amount should be the same as the amount on your federal Form 1040, line 32 (or your Form 1040A, line 17; or your Form 1040NR, line 32). However, if you made any of the adjustments described in the instructions for federal Form 1040, line 32 or if you claimed the foreign housing deduction from federal Form 2555, Foreign Earned Income, or Form 2555-EZ, Foreign Earned Income Exclusion, enter the amount from Form 1040, line 32 on this line.

If you used Form 1040NR and reported an amount on Form 1040NR, line 31 for excluded scholarship and fellowship grants, enter the amount from Form 1040NR, line 32 on this line.

Line 33 –Total

Subtract line 32 from line 22b. This amount should be the same as the amount on your federal Form 1040, line 33 (or your Form 1040A, line 18; or your Form 1040EZ, line 4; or your Form 1040NR, line 33).

Column B and Column C — Subtractions and Additions

Use these columns to enter subtractions and additions to federal amounts in column A that are necessary because of the differences between California and federal law. Enter all amounts on line 7 through line 32 as positive numbers.

Do not enter in column B or column C income earned outside California during periods of nonresidency.

Note: If you are a nonresident alien, use column B and column C to adjust federal AGI to include income from all sources, even if you were not required to report it on your federal return. California does not have special rules limiting total AGI from all sources to U.S. source or effectively connected income of nonresident aliens.

You may need one of the following FTB publications to complete column B and column C:

- 1001, Supplemental Guidelines to California Adjustments;
- 1005, Pension and Annuity Guidelines;
- 1031, Guidelines for Determining Resident Status; or
- 1032, Tax Information for Military Personnel.

To order a publication or form, see the back cover of your tax booklet.

Line 7 –Wages, Salaries, Tips, etc.

Generally, you will not make any adjustments on this line. If you did not receive any of the following types of income, make no entry on this line in either column B or column C.

Active duty military pay. Special rules apply to active duty military taxpayers. Get FTB Pub. 1032 for more information.

Ride-sharing benefits or sick pay received under the Federal Insurance Contributions Act and Railroad Retirement Act. California excludes these items from income. Enter in column B the amount of these benefits included in the amount in column A.

Income exempted by U.S. tax treaties (unless specifically exempt for state purposes also). If you excluded this income from your federal return, enter the excluded amount in column C. If you claimed foreign earned income or housing cost exclusion under IRC Section 911, see the instructions for line 21. Get FTB Pub. 1001 for more information.

Exclusion for compensation from exercising a California Qualified Stock Option (CQSO). To be eligible for this exclusion your earned income from the corporation granting the CQSO must be \$40,000 or less; the market value of the options granted to you must be \$100,000 or less; and the total number of shares must be 1,000 or less. If you included in federal income an amount qualifying for this exclusion, enter that amount in column B.

Employer-provided meals. California law has not conformed to the federal provision that allows employees to exclude (and employers to deduct) the value of meals solely because the meals were provided to more than 50% of the employees. Check with your employer if you think that this might apply to you. If it does, enter in column C the amount of these benefits that were excluded for federal tax purposes.

Line 8 –Taxable Interest Income

If you did not receive any of the kinds of income listed below, do not make an entry on this line in either column B or column C. Otherwise, enter in column B, the interest that you received from:

- U.S. saving bonds (except for interest from series EE U.S. savings bonds issued after 1989 that qualified for the Education Savings Bond Program exclusion);
- U.S. Treasury Bills notes and bonds; and
- Any other bonds or obligations of the United States and its territories.

Get FTB Pub. 1001 if you received interest income from the following sources:

- Loans made in an enterprise zone (EZ), or the former Los Angeles Revitalization Zone (LARZ); or
- Items listed above passed through to you from S corporations, trusts, partnerships, or limited liability companies (LLCs).

Do not make entries in either column B or column C for interest you earned on Federal National Mortgage Association (Fannie Mae) Bonds, Government National Mortgage Association (Ginnie Mae) Bonds, and Federal Home Loan Mortgage Corporations (FHLMC) securities.

Enter in column C, the interest you identified as tax-exempt interest on your federal Form 1040 (or 1040A), line 8b; or Form 1040NR, line 9b; **and** which you received from:

- Non-California state bonds;
- Non-California municipal bonds issued by a county, city, town, or other local government unit;
- Obligations of the District of Columbia issued after December 27, 1973; and

- Non-California bonds if the interest was passed through to you from S corporations, trusts, partnerships, or LLCs.

Line 9 –Ordinary dividends

Generally, you will not make an adjustment on this line. However, certain mutual funds are qualified to pay "exempt-interest dividends" if at least 50% of their assets consist of tax-exempt government obligations. The portion of the exempt-interest dividend income that is tax-exempt will be shown on your annual statement from the mutual fund.

If the California exempt-interest amount is more than the federal exempt-interest amount, enter the difference in column B.

Get FTB Pub. 1001 if you received dividend income from:

- Noncash patronage dividends from farmers' cooperatives or mutual associations;
- A federal S corporation that is a California C corporation;
- A controlled foreign corporation;
- Distribution of pre-1987 earnings from S corporations;
- Undistributed capital gains for regulated investment company (RIC) shareholders; or
- Distributed capital gain dividends.

Line 10 –State Tax Refund

California does not tax the state income tax refund you received in 1999. Enter in column B, the amount of state tax refund you entered in column A.

Line 11 –Alimony Received

If you are a nonresident alien and received alimony that was not included in your federal income, enter the alimony on this line in column C. Otherwise, make no entry on this line.

Line 12 –Business Income or (Loss)

You may need to adjust federal business income or loss you reported in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the amount used for federal purposes. Adjustments are figured on form FTB 3885A and are most commonly necessary because of the following:

- **Before January 1, 1987**, California did not allow depreciation under the federal accelerated cost recovery system. You must continue to figure California depreciation for those assets in the same manner as prior years.
- **On or after January 1, 1987**, California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. Refer to the bulleted list in the next column.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 12 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule C.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 12 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Get FTB Pub. 1001 for more information about:

Income related to:

- Business, trade, or profession carried on within California that is an integral part of a unitary business carried on both within and outside California; or
- Pro-rata share of income received from a controlled foreign corporation by a U.S. shareholder.

Basis adjustments related to:

- Property acquired prior to becoming a California resident;
- Sales or use tax credit for property used in an EZ, Local Agency Military Base Recovery Area (LAMBRA), Targeted Tax Area (TTA), or former LARZ;
- Reduced recovery periods for fruitbearing grapevines replaced in a California vineyard on or after 1/1/92 as a result of phylloxera infestation or on or after 1/1/97 as a result of Pierce's disease;
- Expenditures for tertiary injectants;
- Property placed in service on an Indian reservation after 1/1/94, and before 12/31/2003;
- Amortization of pollution control facilities;
- Discharge of real property business indebtedness;
- Employer-paid child care center and services;
- Employer-paid child care plan;
- Vehicles used in an employer-sponsored ridesharing program;
- An enhanced oil recovery system;
- The cost of making a business accessible to disabled individuals;
- Property for which you received an energy conservation subsidy from a public utility on or after 1/1/95, and before 1/1/97; or
- Research and experimental expenditures.

Business expense deductions related to:

- Wages paid in an EZ, LAMBRA, Manufacturing Enhancement Area (MEA), or TTA;
- Certain employer costs for employees who are also enrolled members of Indian tribes;
- Abandonment or tax recoupment fees for open-space easements and timberland preserves;
- Club dues or payments made to a club which restricts membership or the use of its services or facilities on the basis of age, sex, race, religion, color, ancestry, or national origin;
- Lobbying expenses denied under IRC Section 162;
- Business located in an EZ, LAMBRA, or TTA;
- Research expense;
- Employer wage expense for the Work Opportunity Credit and Welfare-to-Work Credit;
- Pro-rata share of deductions received from a controlled foreign corporation by a U.S. shareholder;
- Interest paid on indebtedness in connection with company-owned life insurance policies;
- Premiums paid on life insurance policies, annuities or endowment contracts issued after 6/8/97 where the owner of the business is directly or indirectly a policy beneficiary; or
- Meals provided to more than 50% (but less than 100%) of employees on the employment premises for the employer's convenience.

Line 13 –Capital Gain or (Loss)

Generally, you will not make any adjustments on this line if you do not have any of the items listed below. Use Schedule D, California Capital Gain or Loss Adjustment, only if you have differences from:

- Gain on the sale of qualified small business stock which qualifies for the gain exclusion under IRC Section 1202;
- Basis amounts resulting from differences between California and federal law in prior years;
- Gain or loss on stock and bond transactions;
- Installment sale gain reported on form FTB 3805E, Installment Sale Income;
- Gain on the sale of personal residence where depreciation was allowable;
- Flow-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs; or
- Capital loss carryover from your 1998 California Schedule D.

Get FTB Pub. 1001 for more information about:

- Disposition of S corporation stock acquired before 1987;
- Gain on the sale or disposition of a qualified assisted housing development to low income residents or to specified entities maintaining housing for low income residents;
- Undistributed capital gain for regulated investment company (RIC) shareholders;
- Gain or loss on the sale of property inherited before 1/1/87; or
- Capital loss carrybacks.

Line 14 –Other Gains or (Losses)

Generally, you will not make any adjustments on this line. However, the California basis of your other assets may not be the same as the federal basis due to differences between California and federal law. Therefore, you may have to adjust the amount of other gains or losses. Get Schedule D-1, Sales of Business Property.

Line 15 –Total IRA Distributions

Generally, you will not make any adjustments on this line. However, there may be significant differences in the taxable amount of a distribution (including a distribution from conversion of a traditional IRA to a Roth IRA), depending on when you made your contributions to the IRA. Differences may also occur if you changed your residency status after you first began making contributions to your IRA or if your California IRA deductions were different from your federal deductions because of differences between California and federal self-employment income.

If the taxable amount using California law is:

- Less than the amount taxable under federal law, enter the difference in column B; or
- More than the amount taxable under federal law, enter the difference in column C.

Get FTB Pub. 1005 for more information and worksheets for figuring the adjustment to enter on this line, if any.

Education (Ed) IRA – If column A includes a taxable distribution from an Ed IRA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs.

Line 16 –Total Pensions and Annuities

Generally, you will not make any adjustments on this line. However, if you received tier 2 railroad retirement benefits or partially taxable distributions from a pension plan, you may need to make an adjustment.

If you received a federal Form RRB 1099-R for railroad retirement benefits and included all or part of these benefits in taxable income in column A, enter the taxable benefit amount in column B.

If you began receiving a retirement annuity between 7/1/86 and 1/1/87, and elected to use the three-year rule for California purposes and the annuity rules for federal purposes, enter in column C the amount of the annuity payments you excluded for federal purposes.

Line 17 –Rental Real Estate, Royalties, Partnerships, S corporations, Trusts, etc.

You may need to adjust federal income or loss you reported in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or basis you use to figure California depreciation may be different from the recovery period or amount used for federal purposes. For more information, see the instructions for Schedule CA (540NR), line 12.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 17 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule E.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 17 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Note: LLCs that are classified as partnerships for California purposes and limited liability partnerships (LLPs) are subject to the same rules as other partnerships. LLCs report distributive items to members on Schedule K-1 (568), Member's Share of Income, Deductions, Credits, etc. LLPs report to partners on Schedule K-1 (565), Partners Share of Income, Deductions, Credits, etc.

Get FTB Pub 1001 for more information about accumulation distributions to beneficiaries for which the trust was not required to pay California tax because the beneficiary's interest was contingent.

Line 18 –Farm Income or Loss

You may need to adjust the federal income or loss you report in column A because of the difference between California and federal law relating to depreciation methods, special credits, and accelerated write-offs. As a result, the recovery period or the basis you should use to figure California depreciation may be different from the amount used for federal purposes. For more information about the types of income and adjustments that often require adjustments, see the instructions for Schedule CA (540NR), line 12.

Use form FTB 3801, Passive Activity Loss Limitations (PALS), to figure the total adjustment for line 18 if you have:

- One or more passive activities that produce a loss; or
- One or more passive activities that produce a loss **and** any nonpassive activity reported on federal Schedule F.

Use form FTB 3885A, Depreciation and Amortization Adjustments, to figure the total adjustment for line 18 if you have:

- Only nonpassive activities which produce either gains or losses (or a combination of gains and losses); or
- Passive activities that produce gains.

Line 19 –Unemployment Compensation

Enter on line 19, column B, the amount of unemployment compensation shown in column A.

Line 20 –Social Security Benefits

Enter in column B the amount of social security benefits or equivalent tier 1 railroad retirement benefits shown in column A.

Line 21 –Other Income**a. California Lottery Winnings**

Enter in column B the amount of California lottery winnings included in the federal amount on line 21 in column A.

Note: Do not include lottery winnings from other states. They are taxable to California.

b. Disaster Loss Carryover from FTB 3805V

If you have a California disaster loss carryover from your 1998 form FTB 3805V, Net Operating Loss (NOL) Computation and NOL and Disaster Loss Limitations, enter that amount as a positive number in column B.

c. Federal NOL Deduction from Form 1040, line 21

If the amount on line 21 in column A includes a federal NOL deduction, enter the amount of the federal NOL deduction as a positive number in column C. Get form FTB 3805V to figure the allowable California NOL deduction.

d. NOL Carryover from FTB 3805V

The allowable NOL carryover under California law is different from the allowable NOL carryover under federal law. Use form FTB 3805V to figure the allowable California NOL deduction, and enter it as a positive number in column B.

Note: If your 1998 form FTB 3805V has both disaster loss carryovers and NOL carryovers, you will need to separately state these two amounts. See line 21b, for disaster loss carryovers.

e. NOL Deduction from FTB 3805Z, FTB 3806, or FTB 3807

Enter in column B the total NOL deduction figured on the following forms.

- FTB 3805Z, Enterprise Zone Deduction and Credit Summary, line 4b; or
- FTB 3806, Los Angeles Revitalization Zone Deduction and Credit Summary, line 2b; or
- FTB 3807, Local Agency Military Base Recovery Area (LAMBRA) Deduction and Credit Summary, line 4b,

f. Other (describe)

Reward from a crime hotline. Enter in column B the amount of a reward authorized by a government agency, that you received from a crime hotline established by a government agency or nonprofit organization and that is included in the amount on line 21 in column A.

Note: You may not make this adjustment if you are an employee of the hotline or someone who sponsors rewards for the hotline.

Payments for alternative transportation (free or subsidized parking, alternative commute methods, monthly transit passes, etc.). Enter in column B the amount that you received from your employer, other than salaries or wages, for participating in an alternative transportation method and that is included in the amount on line 21 in column A. For more information, get FTB Pub. 1001.

Federal foreign income or housing exclusion. Enter in column C the amount deducted from federal income on Form 1040, line 21.

Beverage container recycling income. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Rebates from water agencies or suppliers. Enter in column B the amount of this type of income that you included in the amount on line 21 in column A.

Original issue discount (OID) for debt instruments issued in 1985 and 1986. In the year of sale or other disposition, you must recognize the difference between the amount reported on your federal return and the amount reported for California purposes.

Issuers: Enter the difference between the federal deductible amount and the California deductible amount on line 21f in column B.

Holders: Enter the difference between the amount included in federal gross income and the amount included for California purposes on line 21f in column C.

Foreign income of nonresident aliens. Adjust federal income to reflect worldwide income computed under California law. Enter losses from foreign sources in column B. Enter foreign source income in column C.

Cost-share payments received by forest landowners. Enter in column B the cost-share payments received from the Department of Forestry and Fire Protection under the California Forest Improvement Act of 1978 or from the United States Department of Agriculture, Forest Service, under the Forest Stewardship Program and the Stewardship Incentives Program, pursuant to the Cooperative Forestry Assistance Act.

Qualified prizes with cash options. Enter in column C the lump-sum award or the value of an annuity awarded that was not included in federal gross income due to the special rule for cash options for receipt of qualified prizes.

Medical Savings Account (MSA) or Medicare + Choice MSA. If column A includes a taxable distribution from an MSA, you may owe additional tax on that amount. Get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs.

Line 22a –Total

Add line 7 through line 21f in column B and column C. Enter the totals on line 22a.

Line 22b –Balance Carried Forward

Enter the totals from Side 1, line 22a, column B and column C.

Line 23 through Line 30

Do not enter adjustments on these lines. California law is the same as federal law.

Line 31a –Alimony Paid

If you are a nonresident alien and you did not deduct alimony on your federal return, enter the amount you paid on this line in column C.

Line 32

Add line 23 through line 31a in column B and column C. Enter the totals on this line in the appropriate columns.

If you claimed the foreign housing deduction, include that amount in the total you enter in column B, line 32. Enter the amount and "Form 2555" or "Form 2555-EZ" on the dotted line next to line 32.

Line 33 –Total

Subtract line 32 from line 22b in column B and column C. Enter the totals on this line in the appropriate column.

Column D –Total Amounts Using California Law

Use this column to show the amount remaining after adjustments (subtractions or additions).

For each line, 7 through 33:

1. Subtract the amounts in column B from the amounts in column A.
2. Add the amounts in column C to the result of the calculation made in 1 above.
3. Enter the total in column D.

Note: In some cases the total on line 33 in column B or column C will be a negative number. Please read the caution note when you get to line 34.

Line 21 –Other Income

If you made any adjustments on line 21 in column B or column C:

- | | |
|--------|--|
| Step 1 | Add the adjustments in column B, lines a, b, d, e, and f. |
| Step 2 | Subtract that total from line 21, column A. |
| Step 3 | Add the adjustments in column C, lines c and f. |
| Step 4 | Add that total to the result of Step 2; then continue as instructed above for all other lines. |

Column E –California Amounts

In this column, identify all items of adjusted gross income derived from all sources while you were a California resident and all items of adjusted gross income derived from California sources while you were a nonresident.

At the end of this column you will compute the ratio of the California adjusted gross income (line 33, column E) to the adjusted gross income from all sources (line 33, column D). You will use the resulting decimal amount to determine your California tax.

Refer to instructions for each line below to be sure you are including the right amounts.

Line 7 –Wages, Salaries, Tips, Etc.

Enter all wages, salaries, tips, and other compensation you earned while you were a California resident. And, if you performed work in California while you were a nonresident, include the portion of wages or other compensation earned in California. Airline employees and Interstate Rail and Motor Carrier employees, get FTB Pub. 1031 for more information.

Line 8 –Taxable Interest Income

Enter the interest that you received while you were a California resident. For more information, refer to the instructions for column B and column C, line 8.

Line 9 –Ordinary Dividends

Enter all dividends you received while you were a California resident. Include dividends you received from federal S corporations that have elected to be treated as C corporations for California tax purposes.

Line 11 –Alimony Received

Enter the alimony that you received while you were a California resident.

Line 12 –Business Income or (Loss)

Enter the total amount of profits or losses (including losses allowed from passive activities) from all businesses you conducted while you were a California resident and from all businesses you conducted in California while you were a nonresident of California.

If, as a nonresident you derived income from a business, trade, or profession conducted partly within California and partly outside California, only income from the part conducted within California is considered California source income that you must report on this line in column E. If there is any business relationship between the parts within and outside California (flow of goods, etc.), you must apportion the gross income or loss from the entire business. To determine the portion of income or loss from businesses engaged in multistate activities that you must report in column E, use the apportionment formula described in Schedule R, Apportionment and Allocation of Income.

Line 13 –Capital Gain or (Loss)

Enter your capital gains and losses from all sources while you were a California resident and from sources within California while you were a nonresident.

Line 14 –Other gains or (losses)

Enter your gains or losses (including losses allowed from passive activities) from all sources while you were a resident and from sources within California while you were a nonresident.

Line 15 –Total IRA Distributions (Taxable Amount)

Enter the taxable portion of IRA distributions you received while you were a California resident. This includes regular distributions, premature distributions, and any other money or property you received from your IRA account or annuity. The entry you make on line 15 is determined by:

- A change in your residency status during 1999, in the case of traditional IRAs and Roth IRAs; and
- Your residency status at the time you received the distribution, in the case of an Education (Ed) IRA.

Traditional and Roth IRA – Refer to FTB Pub. 1005.

Ed IRA – If you reported a taxable Ed IRA distribution in column A, and you were a:

- Resident when you received it, include the entire Ed IRA distribution on line 21, column E. Then get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs, to figure any additional tax due on this amount.
- Nonresident when you received it, enter zero on line 21, column E.

Line 16 –Total Pensions and Annuities (Taxable Amount)

Enter the portion of your taxable pension and annuity income you received while you were a resident of California.

Line 17 –Rental Real Estate, Royalties, Partnerships, S Corporations, Trusts, Etc.

Enter your 1999 profit or loss (including losses allowed from passive activities) from all rents, royalties, partnerships, S corporations, LLCs, estates, and trusts that occurred while you were a California resident **and** profit or loss related to property or business located in California while you were a nonresident of California.

If you owned an interest in a partnership, an LLC characterized as a partnership, or an S corporation and you were a California resident on the last day of the partnership's or LLC's taxable year or S corporation's income year, you must include your entire distributive share of the partnership's or LLC's profit or loss, or your entire pro-rata share of the S corporation's profit or loss.

If you were a nonresident of California on the last day of the partnership's or LLC's taxable year or S corporation's income year, include the portion of your distributive share of the profit or loss derived from California sources from the partnership or the LLC, or your pro-rata share of the profit or loss derived from California sources from the S corporation.

Your Schedule K-1 (100S, 541, 565, or 568) will indicate the amount of partnership, S corporation, estate, trust, or LLC profit or loss derived from California sources.

Line 18 –Farm Income or (Loss)

Enter your profit or loss (including losses allowed from passive activities) from all farming activity while you were a California resident **and** for farming activity conducted in California while you were a nonresident of California.

Line 21 –Other Income

Enter the amounts derived from California sources or which you accrued, earned, or received while you were a California resident that are not included in line 7 through line 18 of column E.

Medical Savings Account (MSA) or Medicare + Choice MSA Distribution – If you reported a taxable MSA distribution in column A, the amount you must include on line 21 depends on your residency status at the time you received the distribution. If you were a:

- **Resident**, include the entire MSA distribution on line 21, column E. Then get form FTB 3805P, Additional Taxes Attributable to IRAs, Other Qualified Retirement Plans, Annuities, Modified Endowment Contracts, and MSAs, to figure any additional tax due on this amount.

- **Nonresident**, enter zero on line 21, column E.

Line 22a –Total

Add line 7 through line 21 in column E. Enter the result on this line.

Line 22b –Balance Carried Forward

Enter the total from Side 1, line 22a, column E on this line.

Line 23 and Line 29 –IRA, Keogh, SEP, and SIMPLE Deduction

The amount of the California deduction for IRA, Keogh, SEP, and SIMPLE contributions is the same as the federal deduction. However, the deduction may be limited by your California compensation or by your California self-employment income.

Example: Susan moved into California on December 1. She made contributions to her IRA and claimed a deduction of \$2,000 on her federal return. Her California wages were \$500. Her allowable deduction is the lesser of:

- The federal deduction of \$2,000; or
- The California compensation of \$500.

Therefore, she must enter \$500 on line 23 of column E. She will have made no entry in column B or column C.

Keogh and SEP deductions are limited to a percentage of the federal deduction. That percentage is the ratio of:

Self-employment income reported in column E
Total self-employment income reported in column D = California ratio

Get FTB Pub. 1005 for more information.

Line 24 –Student Loan Interest Deduction

California law and federal law are the same for the student loan interest deduction. However, for purposes of figuring California sourced income, the deduction will be limited to a percentage of the federal deduction. That percentage is the ratio of:

CA AGI (column E, line 33)
figured without the deduction
Total AGI (column D, line 33)
figured without the deduction = California ratio

Multiply your federal deduction by the California ratio described above and enter the result on line 24, column E.

Line 25 –Medical Savings Account (MSA) Deduction

The amount of the California deduction for an MSA contribution is the same as the federal deduction. However, it is limited to a percentage of the federal deduction. The percentage is the ratio of:

Compensation* reported in column E
Compensation* reported in column D = California ratio

*Compensation includes self-employment income.

Multiply your federal deduction by the California ratio described above and enter the result on line 25, column E.

Line 26 –Moving Expenses

California law and federal law are the same for moving expenses. If you moved:

- Into California in connection with your new job, enter the amount from column A, line 26, in column E, line 26.

- Out of California in connection with your new job, enter zero on line 26.

Exception: If you moved out of California in connection with your new job and received compensation from that job attributable to a California source, your moving expense adjustment will be limited by the ratio of California source compensation from the new job to total compensation from the new job.

Line 27 –One-half of Self-Employment Tax

If you claimed a deduction in column A for self-employment tax paid, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

Self-employment income reported in column A from all sources while a CA resident	+	Self-employment income reported in column A from CA sources while a nonresident
--	---	---

Total self-employment income reported in column A

Multiply your federal deduction by the California ratio described above and enter the result on line 27, column E.

Line 28 –Self-Employed Health Insurance Deduction

If you claimed a deduction in column A for payments you made to a health insurance plan while you were self-employed, your California deduction is limited to a percentage of the federal deduction. That percentage is the ratio of:

Total self-employment income reported in column E
Total self-employment income reported in column D = California ratio

Multiply your California deduction on line 28, column D by the California ratio described above and enter the result on line 28, column E.

Line 30 –Penalty on Early Withdrawal of Savings

Enter the interest penalties charged to you while you were a California resident.

Line 31a –Alimony Paid

Enter alimony or separate maintenance payments that you made while you were a California resident.

Line 32 – Add line 23 through line 31a in column E. Enter the result on this line.

Line 33 –Total

Subtract line 32 from line 22b in column E. This is your California adjusted gross income (AGI). Enter the result on this line. Also enter this amount on Form 540NR, Side 1, line 20.

Line 34 –Ratio

Ratio = $\frac{\text{California AGI}}{\text{Total AGI from all sources}}$

Divide the amount on line 33, column E by the amount on line 33, column D. Enter the result on this line and on Form 540NR, Side 1, line 25a.

Also, transfer the amounts from:

- Line 33, column B to Form 540NR, Side 1, line 14;
- Line 33, column C to Form 540NR, Side 1, line 16; and
- Line 33, column E to Form 540NR, Side 1, line 20.

Caution: If the amount on Schedule CA (540NR) line 33:

- **Column B** is a negative number, do not transfer it to Form 540NR, line 14. Instead, transfer the amount as a positive number to Form 540NR, line 16; or
- **Column C** is a negative number, do not transfer it to Form 540NR, line 16. Instead, transfer the amount as a positive number to Form 540NR, line 14.

Specific Line Instructions for PART III Adjustments to Federal Itemized Deductions

Line 35 –Federal Itemized Deductions

Enter the total amount of itemized deductions from your federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 or Schedule A (Form 1040NR), lines 3, 7, 8, 15 and 16.

Important: If you did not itemize deductions on your federal tax return but will itemize deductions on your California return, first complete federal Schedule A. Then complete Schedule CA (540NR), Part III, line 35 through line 40. Attach a copy of federal Schedule A to your Form 540NR.

Line 36 –State, Local, and Foreign Income Taxes

Add the following amounts from federal Schedule A (Form 1040) and enter on line 36:

- Line 5, state and local income tax (including limited partnership tax and income or franchise tax paid by corporations), and State Disability Insurance (SDI); and
- Line 8, foreign income taxes.

Line 38 –Other Adjustments

Adoption-related Expenses

If you deducted adoption-related expenses on your federal Schedule A and are claiming the adoption cost credit on your Form 540NR, enter the amount of the adoption cost credit claimed as a negative number on line 38.

Mortgage Interest Credit

If you reduced your federal mortgage interest deduction by the amount of your mortgage interest credit (from federal Form 8396, Mortgage Interest Credit), be sure to increase your California itemized deductions by the same amount. Enter the amount of your federal mortgage interest credit as a positive number on line 38.

Nontaxable Income Expenses

If, on federal Schedule A, you claim expenses related to producing income taxed under federal law but not taxed by California, enter the amount as a negative number on line 38.

You may claim expenses related to producing income taxed by California law but not taxed under federal law by entering the amount as a positive number on line 38.

Employee Business Expenses:

If you completed federal Form 2106, Employee Business Expense (or Form 2106-EZ), also complete Form 2106 (or Form 2106-EZ) using California amounts. Specific differences between California and federal law are shown below.

- **Assets placed in service before 1/1/87:** Figure expenses based on California law; and
- **Federal employees on temporary duty status:** California does not conform to the federal provision that expanded temporary duties to

include prosecutive duties, in addition to investigative duties. Therefore, travel expenses paid or incurred in connection with temporary duty status (exceeding one year), **involving the prosecution (or support of the prosecution) of a federal crime**, should not be included when completing Form 2106 (or Form 2106-EZ) using California amounts.

Compare line 10 on both Forms 2106 (or line 6 if using Forms 2106-EZ). If the federal amount is larger, enter the difference as a negative number on line 38. If the California amount is larger, enter the difference as a positive number on line 38.

Investment Interest Expense

Your California deduction for investment interest expense may be different from your federal deduction. You must use form FTB 3526, Investment Interest Expense Deduction, to figure the amount to enter on line 38.

Gambling Losses

California Lottery losses are not deductible for California. Enter the amount of California Lottery losses shown on federal Schedule A as a negative number on line 38.

Federal Estate Tax

Federal estate tax paid on income in respect of a decedent is not deductible for California. Enter the amount of federal estate tax shown on federal Schedule A as a negative number on line 38.

Generation Skipping Transfer Tax

Tax paid on generation skipping transfers is not deductible under California law. Enter the amount of expenses shown on federal Schedule A as a negative number on line 38.

Contribution of Appreciated Stock to a Private Foundation

For contributions made during 1999, enter the difference between the fair market value of the stock and the California basis as a negative number on line 38.

State Legislator's Travel Expenses

Under California law, deductible travel expenses for state legislators include only those incurred while away from their places of residence overnight. Figure the difference between the amount allowed using federal law and the amount allowed using California law. Enter the difference as a negative number on line 38.

Charitable Contribution Carryover Deduction.

If you are deducting a prior year charitable contribution carryover, and the California carryover is larger than the federal carryover, enter the additional amount as a positive number on line 38.

Casualty and Theft Losses for Income-producing Property

California law does not conform to the federal provision that allows taking the full deduction if a casualty or a theft loss occurs for income-producing property. For California purposes, the deduction is considered to be a miscellaneous itemized deduction and is subject to the 2% of AGI floor. If you included a casualty or theft loss from income-producing property on federal Schedule A, line 27, and if:

- Schedule A, line 26 is more than zero, then no adjustment is necessary; or

- Schedule A, line 26 is zero, then:

1. Enter the total of the amounts on your federal Schedule A, line 26 and line 27 here 1 _____
2. Reduce Schedule A, line 27 by the amount of the casualty and theft loss deduction and enter the result here 2 _____
3. Recalculate Schedule A, line 20 through line 26 by including the casualty and theft loss deduction and enter here . 3 _____
4. Add line 2 and line 3. Enter the result here 4 _____
5. Subtract line 4 from line 1 and include it as a negative number on line 38. 5 _____

Line 40 –California Itemized Deductions

Is the amount on Form 540NR, line 13 more than the amount shown below for your filing status?

Single or married
filing separate \$119,813
Married filing joint or
qualifying widow(er) \$239,628
Head of household \$179,720

NO. Transfer the amount from line 39 to line 40. Do not complete the worksheet below.

YES. Complete the Itemized Deductions Worksheet below.

Itemized Deductions Worksheet

1. Enter the amount from Schedule CA (540NR), line 39 ... 1 _____
2. Using California amounts, add the amounts on federal Schedule A (Form 1040), line 4, line 13, and line 19 plus any gambling losses included on line 27 (or on Schedule A (Form 1040NR), line 8 plus any investment interest expense included on line 11 and any gambling losses included on line 16) 2 _____
3. Subtract line 2 from line 1.
Note: If the result is -0-, **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 40 3 _____
4. Multiply line 3 by 80% (.80) 4 _____
5. Enter the amount from Form 540NR, line 13 5 _____
6. Enter the amount shown above for your filing status 6 _____
7. Subtract line 6 from line 5.
Note: If the result is -0- or less **stop.** Enter the amount from line 1 above on Schedule CA (540NR), line 40 7 _____
8. Multiply line 7 by 6% (.06) 8 _____
9. Compare the amounts on line 4 and line 8. Enter the smaller amount here 9 _____
10. Total itemized deductions. Subtract line 9 from line 1. Enter the result here and on Schedule CA (540NR), line 40 ... 10 _____

1999**Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A

Name(s) as shown on return

Business or activity to which Form FTB 3885A relates

Social security number

Part I Identify the activity as passive or nonpassive. (See instructions.)

- 1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

- 2 Enter the amount from line 11 of the worksheet in the instructions **2**

Part III Depreciation

	(a) Description of property placed in service during 1999	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) 1999 California depreciation deduction
3						

- 4 Add the amounts on line 3, column (f) **4**
- 5 California depreciation for assets placed in service prior to 1999 **5**
- 6 Total California depreciation from this activity. Add the amounts on line 2, line 4 and line 5 **6**
- 7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 21 **7**
- 8 **a** If line 6 is more than line 7, enter the difference here and see instructions **8a**
- b** If line 6 is less than line 7, enter the difference here and see instructions **8b**

Part IV Amortization

	(a) Description of cost amortizable during 1999	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) 1999 California amortization deduction
9						

- 10 Total California amortization from this activity. Add the amounts on line 9, column (f) **10**
- 11 California amortization of costs that began before 1999 **11**
- 12 Total California amortization from this activity. Add the amounts on line 10 and line 11 **12**
- 13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 42 **13**
- 14 **a** If line 12 is more than line 13, enter the difference here and see instructions **14a**
- b** If line 12 is less than line 13, enter the difference here and see instructions **14b**

TAXABLE YEAR

1999**California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE

D

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a					
1b					

- 2 Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) **2**
- 3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) **3**
- 4 Total 1999 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 **4**
- 5 1999 loss. Add column (d) amounts of line 1 and line 2 **5**
- 6 California capital loss carryover from 1998, if any. See instructions **6**
- 7 Total 1999 loss. Add line 5 and line 6 **7**
- 8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 **8**
- 9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or
(b) \$3,000 (\$1,500 if married filing a separate return). See instructions ... **9**
- 10 Enter the amount from federal Form 1040, line 13 **10**
- 11 Enter the California gain from line 8 or loss from line 9 **11**
- 12 **a** If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B **12a**
- b** If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C **12b**

Instructions for Form FTB 3885A

Depreciation and Amortization Adjustments

General Information

California legislation enacted in 1998 conforms California tax law to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the Internal Revenue Service Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277). Get FTB Pub. 1001, Supplemental Guidelines to California Adjustments, for more information on differences between California and federal law for the following items:

- **Amortization of certain intangibles (IRC Section 197);**
- **Qualified Indian reservation property; and**
- **Grapevines subject to Phylloxera or Pierce's disease.**

Purpose

Use form FTB 3885A **only** if there is a difference between the amount of depreciation and amortization allowed as a deduction using California law and the amount allowed using federal law. California law and federal law have not always allowed the same depreciation methods, special credits, or accelerated write-offs. As a result, the recovery periods or the basis on which the depreciation is figured for California may be different from the amounts used for federal purposes. You will probably have reportable differences if all or part of your assets were placed in service:

- **Before 1/1/87.** California did not allow depreciation under the federal accelerated cost recovery system (ACRS), and you must continue to figure California depreciation for those assets in the same manner as in prior years.
- **On or after 1/1/87.** California provides special credits and accelerated write-offs that affect the California basis of qualifying assets. California did not conform to all changes to federal law enacted in 1993, and this causes the California basis or recovery periods to be different for some assets.

Differences may also occur for other less common reasons, and the instructions for Schedule CA (540 or 540NR) list them on the line for the type of income likely to be affected. You may also get FTB Pub. 1001 for more information about figuring and reporting these adjustments.

If you are reporting differences for assets related to a passive activity, get form FTB 3801, Passive Activity Loss Limitations, for more information about passive activities.

Do not use form FTB 3885A to report depreciation expense from federal Form 2106, Employee Business Expenses. Instead, see the instructions for Schedule CA (540 or 540NR), line 38.

Specific Line Instructions

Note: Prepare and file a separate form FTB 3885A for each business or activity on your return that has a difference between California and federal depreciation or amortization. Enter the name of the business or activity in the space provided at the top of the form. If you need more space, attach additional sheets. However, complete Part II, Election to Expense Certain Tangible Property (IRC Section 179), only once.

Part I Identify the Activity as Passive or Nonpassive

Line 1 – Check the box to identify the activity as passive or nonpassive. A passive activity is any activity involving the conduct of any trade or business in which you did not materially participate. Get form FTB 3801 for more information.

If the activity is passive, use this form as a worksheet to figure the depreciation adjustment to carry to form FTB 3801. **Caution:** Beginning in 1994, and for federal purposes only, rental real estate activities of persons in real property business are not automatically treated as passive activities. California did not conform to this provision.

Part II Election To Expense Certain Tangible Property

You may elect to expense part of the cost of depreciable personal property used in your trade or business and certain other property described in federal Pub. 946, How to Depreciate Property. To do so, you must have purchased property, as defined in the IRC Section 179(d)(2), and placed it in service during 1999, or have a carryover of unused cost from 1998. If you elect this deduction, you must reduce your California depreciable basis by the IRC Section 179 expense. The maximum Section 179 expense allowed for 1999 is \$19,000.

Complete the worksheet below to figure IRC Section 179 expense for California. Include all assets qualifying for the deduction because the limit applies to all qualifying assets as a group rather than to each asset individually. **Refer to federal Form 4562 for information.**

1	Maximum dollar limitation for California	1	\$ 19,000
2	Total cost of Section 179 property placed in service	2	
3	Threshold cost of Section 179 property before reduction in limitation	3	\$200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-	5	
(a) Description of property		(b) Cost	(c) Elected cost
6			
7			
8			
9			
10			
11			
12			
13			

Part III Depreciation

Line 3 – Complete column (a) through column (f) for each tangible asset or group of assets placed in service during the tax year. Be sure to use the California basis for assets on which you elected to take the Section 179 deduction. It will be the difference between line 6, column (b) and line 6, column (c) of the worksheet in Part II.

Line 8a and Line 8b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 8a or line 8b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 8a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 8b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Part IV Amortization

Line 9 – Complete column (a) through column (f) for intangible assets placed in service during the tax year. Be sure to use the California basis and the California recovery period.

Line 14a and Line 14b – Are you using this form as a worksheet in connection with form FTB 3801?

Yes Enter the amount from line 14a or line 14b on form FTB 3801, Side 2, California Passive Activity Worksheet, column (e).

No Include the amount from line 14a on Schedule CA (540 or 540NR) in column B on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

Include the amount from line 14b on Schedule CA (540 or 540NR) in column C on line 12 for federal Schedule C activities; on line 17 for federal Schedule E activities; and on line 18 for federal Schedule F activities.

1999**Depreciation and Amortization Adjustments**

Do not complete this form if your California depreciation amounts are the same as federal amounts.

3885A

Name(s) as shown on return

Business or activity to which Form FTB 3885A relates

Social security number

Part I Identify the activity as passive or nonpassive. (See instructions.)

- 1 ☐ This form is being completed for a passive activity. ☐ This form is being completed for a nonpassive activity.

Part II Election to Expense Certain Tangible Property (IRC Section 179).

- 2 Enter the amount from line 11 of the worksheet in the instructions **2**

Part III Depreciation

	(a) Description of property placed in service during 1999	(b) Date placed in service	(c) California basis for depreciation	(d) Method	(e) Life or rate	(f) 1999 California depreciation deduction
3						

- 4 Add the amounts on line 3, column (f) **4**

- 5 California depreciation for assets placed in service prior to 1999 **5**

- 6 Total California depreciation from this activity. Add the amounts on line 2, line 4 and line 5 **6**

- 7 Total federal depreciation from this activity. Enter depreciation from your federal Form 4562, line 21 **7**

- 8 **a** If line 6 is more than line 7, enter the difference here and see instructions **8a**

- b** If line 6 is less than line 7, enter the difference here and see instructions **8b**

Part IV Amortization

	(a) Description of cost amortizable during 1999	(b) Date placed in service	(c) California basis for amortization	(d) Code section	(e) Period or percentage	(f) 1999 California amortization deduction
9						

- 10 Total California amortization from this activity. Add the amounts on line 9, column (f) **10**

- 11 California amortization of costs that began before 1999 **11**

- 12 Total California amortization from this activity. Add the amounts on line 10 and line 11 **12**

- 13 Total federal amortization from this activity. Enter amortization from your federal Form 4562, line 42 **13**

- 14 **a** If line 12 is more than line 13, enter the difference here and see instructions **14a**

- b** If line 12 is less than line 13, enter the difference here and see instructions **14b**

TAXABLE YEAR

1999**California Capital Gain or Loss Adjustment**

Do not complete this schedule if all of your California gains (losses) are the same as your federal gains (losses).

SCHEDULE

D

	(a) Description of property (identify S corporation stock) Example 100 shares of "Z" (S stock)	(b) Sales price	(c) Cost or other basis	(d) Loss. If (c) is more than (b), subtract (b) from (c)	(e) Gain. If (b) is more than (c), subtract (c) from (b)
1a					
1b					

- 2 Net gain or (loss) shown on California Schedule(s) K-1 (541, 565, 568, and 100S) **2**

- 3 Capital gain distributions (federal Form 1099-DIV, box 2a minus box 2d) **3**

- 4 Total 1999 gains from all sources. Add column (e) amounts of line 1a, line 1b, line 2, and line 3 **4**

- 5 1999 loss. Add column (d) amounts of line 1 and line 2 **5**

- 6 California capital loss carryover from 1998, if any. See instructions **6**

- 7 Total 1999 loss. Add line 5 and line 6 **7**

- 8 Combine line 4 and line 7. If a loss, go to line 9. If a gain, go to line 10 **8**

- 9 If line 8 is a loss, enter the smaller of: (a) the loss on line 8; or

- (b) \$3,000 (\$1,500 if married filing a separate return). See instructions ... **9**

- 10 Enter the amount from federal Form 1040, line 13 **10**

- 11 Enter the California gain from line 8 or loss from line 9 **11**

- 12 **a** If line 10 is more than line 11, enter the difference here and on Schedule CA (540 or 540NR) line 13, col. B **12a**

- b** If line 10 is less than line 11, enter the difference here and on Schedule CA (540 or 540NR), line 13, col. C **12b**

Instructions for California Schedule D

California Capital Gain or Loss Adjustment

General Information

California legislation enacted in 1998 conforms California tax law to the Internal Revenue Code (IRC) as of January 1, 1998. However, there are continuing differences between California and federal tax law. California has not conformed to most of the changes made to the IRC by the Internal Revenue Service (IRS) Restructuring and Reform Act of 1998 (Public Law 105-206) and has not conformed to any of the changes made by the Tax and Trade Relief Extension Act of 1998 (Public Law 105-277). For example, California does not conform to the federal reduced capital gains tax rates. California taxes capital gains at the same tax rate as other types of income.

Note: California law now conforms to federal law for the Section 179 expense deduction. For 1999, the maximum amount is \$19,000.

Purpose

Use California Schedule D **only** if there is a difference between your federal capital gains and losses and your California capital gains and losses associated with the following:

- Gain on the sale of qualified small business stock which qualifies for the gain exclusion under IRC Section 1202;
- Disposition of property that was expensed or depreciated at some time during the period you owned it; California and federal depreciation and property expensing methods were different before 1987 and after 1/1/93 and caused a difference between the California and federal basis;
- Gain or loss on stock and bond transactions;
- Installment sale gain reported on form FTB 3805E, Installment Sale Income;
- Gain on the sale of personal residence where depreciation was allowable;
- Flow-through gain or loss from partnerships, fiduciaries, S corporations, or LLCs;
- Distributed and undistributed capital gain dividends;
- Gain from involuntary conversion of capital assets not held for business profit; or
- Capital loss carryover from your 1998 California Schedule D.

For more information about the following, get FTB Pub. 1001:

- Disposition of property inherited before 1987;
- Disposition of S corporation stock acquired before 1987;
- Gain on the sale or disposition of a qualified assisted housing development to low-income residents or to specific entities maintaining housing for low-income residents; or
- Capital loss carryback.

Exclusion of Gain on Qualified Small Business Stock. California law (R&TC Section 18152.5) provides an exclusion (similar to the federal exclusion under IRC Section 1202) of 50% of the gain on the sale of qualifying small business stock originally issued after 8/10/93 that was held for more than 5 years. However, for California purposes, 80% of the issuing corporation's payroll must be attributable to employment located within California, and at least 80% of the value of the corporation's assets must be used by the corporation to actively conduct one or more qualified trades or businesses in California. See the Specific Line Instruction for Line 1b.

Installment Sales. If you sold property at a gain (other than publicly traded stocks or securities) and you will receive a payment in a tax year after the year of sale, you must report the sale on the installment method unless you elect not to do so. Get form FTB 3805E. Also, use that form if you received a payment in 1999, for an installment sale made in an earlier year. **Note:** You may elect not to use the installment sale method for California by reporting the entire gain on Schedule D (or Schedule D-1 for business assets) in the year of the sale and filing your return on or before the due date.

At-Risk Rules and Passive Activity Limitations. If you dispose of (1) an asset used in an activity to which the at-risk rules apply, or (2) any part of your interest in an activity to which the at-risk rules apply, and you have amounts in the activity for which you are not at risk, get and complete federal Form 6198, At-Risk Limitations, using California amounts to figure your California deductible loss under the at-risk rules. Once a loss becomes allowable under the at-risk rules, it becomes subject to the passive activity rules. Get form FTB 3801, Passive Activity Loss Limitations.

Specific Line Instructions

Note: If you have gain on the sale of qualified small business stock that qualifies for the federal Section 1202 exclusion, go to the instructions for line 1b.

Line 1a –List each capital asset transaction.

Column (a) –Description of Property. Describe the asset you sold or exchanged.

Column (b) –Sales Price. Enter in this column either the gross sales price or the net sales price. If you received a Form 1099-B, 1099-S, or similar statement showing the gross sales price, enter that amount in column (b). However, if box 2 of Form 1099-B indicates that gross proceeds less commissions and option premiums were reported to IRS, enter that net amount in column (b). If you entered the net amount in column (b), do not include the commissions and option premiums in column (c).

Column (c) –Cost or Other Basis. In general, the cost or other basis is the cost of the property plus purchase commissions and improvements minus depreciation, amortization and depletion. Enter the cost or adjusted basis of the asset for California purposes. Use your records and California tax returns for years before 1987 to determine the California amount to enter in column (c). If you used an amount other than cost as the original basis, your federal basis may be different from your California basis. Other reasons for differences are:

Depreciation Methods and Property Expensing

Before 1987, California law did not allow the use of ACRS and did not allow the use of an asset depreciation range 20% above or below the standard rate. Before 1999, California had

different limits on the expensing of property under IRC Section 179. California law permits rapid write-off of certain property such as solar energy systems, pollution control devices, and property used in an EZ, or LAMBRA.

Inherited Property – The California basis of property inherited from a decedent is generally fair market value (FMV) at the time of death. If you acquired community property as a surviving spouse, get FTB Pub. 1039, Basis of Property – Decedent/Surviving Spouse, for more information.

S Corporation Stock – Prior to 1987, California law did not recognize S corporations and your California basis in S corporation stock may differ from your federal basis. In general, your California basis will be cost-adjusted for income, loss, and distributions received after 1986, while your stock was California S corporation stock. Your federal basis will be cost-adjusted for income, loss, and distributions received during the time your stock qualified for federal S corporation treatment.

Special Credits – California law authorizes special tax credits not allowed under federal law or computed differently under federal law. In many instances if you claimed special credits related to capital assets, you must reduce your basis in the assets by the amount of credit.

Other adjustments may apply differently to the federal and California basis of your capital assets. Figure the original basis of your asset using the California law in effect when the asset was acquired, and adjust it according to provisions of California law in effect during the period of your ownership.

Line 1b –Section 18152.5 Exclusion. If the gain qualifying for the IRC Section 1202 exclusion also qualifies for the California exclusion under R&TC Section 18152.5: Enter in column (a) "Section 18152.5 Exclusion." Complete column (b) and column (c) according to the instructions for line 1a. Enter in column (d) the amount of gain that qualifies for the California exclusion. Enter in column (e) the entire gain realized. **If the gain qualifying for the IRC Section 1202 exclusion does not qualify for the California exclusion:** Complete column (a), column (b), and column (c) according to the instructions for line 1a. Enter -0- in column (d) and enter the entire gain realized in column (e).

Line 3 –Capital Gain Distributions. If you receive federal Form 2439, Notice to Shareholder of Undistributed Long-Term Capital Gains, from a mutual fund, do not include the **undistributed** capital gain dividends on Schedule D. If you receive federal Form 1099-DIV, Dividends and Distributions, enter the amount of **distributed** capital gain dividends.

Line 6 –1998 California Capital Loss Carryover. Enter the amount of your 1998 California net capital loss that was more than the loss limitation.

Line 8 –Net Gain or Loss. If the amount on line 4 is more than the amount on line 7, subtract line 7 from line 4. Enter the difference as a gain on line 8.

If the amount on line 7 is more than the amount on line 4, subtract line 4 from line 7 and enter the difference as a loss on line 8.

Use the worksheet on this page to figure your capital loss carryover to 2000.

Line 9 – If line 8 is a net capital loss, enter the smaller of the loss on line 8 or \$3,000 (\$1,500 if you are married filing a separate return).

Line 12a – Enter the difference on line 12a and on Schedule CA (540 or 540NR), line 13, column B.

For example:

Loss on line 10 is less than loss on line 11.

Federal loss on line 10 is	\$1,000
California loss on line 11 is	\$2,000
Subtract line 10 from line 11	\$1,000

Gain on line 10 and loss on line 11.

Federal gain on line 10 is	\$3,000
California loss on line 11 is	\$3,000
Add line 10 and line 11	\$6,000

Line 12b – Enter the difference on line 12b and on Schedule CA (540 or 540NR), line 13, column C.

For example:

Loss on line 10 is more than loss on line 11.

Federal loss on line 10 is	\$2,000
California loss on line 11 is	\$1,000
Subtract line 11 from line 10	\$1,000

Loss on line 10 and gain on line 11.

Federal loss on line 10 is	\$2,000
California gain on line 11 is	\$5,000
Add line 10 and line 11	\$7,000

California Capital Loss Carryover Worksheet

1. Loss from Schedule D, line 11, stated as a positive number	1
2. Amount from Form 540 or Form 540NR, line 17	2
3. Amount from Form 540 or Form 540NR, line 18	3
4. Subtract line 3 from line 2. If less than zero, enter as a negative amount	4
5. Combine line 1 and line 4. If less than zero, enter -0-	5
6. Loss from Schedule D, line 8	6
7. Enter the smaller of line 1 or line 5	7
8. Subtract line 7 from line 6. This is your capital loss carryover to 2000	8

Instructions for Form FTB 3519

Payment Voucher for Automatic Extension for Individuals

General Information

Use form FTB 3519 **only** if:

- You cannot file your 1999 return* by April 17, 2000; **and**
- You owe tax for 1999.

Use the worksheet below to determine if you owe tax.

- If you **do not** owe tax, there is nothing to file at this time and no need to complete or mail this voucher. But, you must file your return by October 16, 2000 to avoid a late-filing penalty. See Penalties and Interest for more information.
- If you owe tax, complete the voucher at the bottom of this page. Then mail it and your check or money order to the Franchise Tax Board (FTB) by April 17, 2000, to avoid late-payment penalties. See Penalties and Interest for more information.

Note: You can also pay your tax by credit card. You will be charged a fee for this service. If you pay by credit card, do not mail the payment voucher to the FTB. Call (888) 272-9829 (ext. 1555) or visit the website:

www.8882paytax.com

Name and Address. Be sure to fill in your complete name, address, and social security number on the voucher. If you lease a mailbox from a private business rather than from the United States Postal Service, enter your mailbox number in the field labeled "PMB no."

*When you do file your 1999 return, you must use Form 540A, Form 540, or Form 540NR.

Penalties and Interest

Remember, an extension of time to file your return is not an extension of time to pay your tax. If you fail to pay your total tax liability by April 17, 2000, a late-payment penalty plus interest will be added to your tax due. If after April 17, 2000, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your return by October 16, 2000, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Taxpayers Residing or Traveling Abroad

If you are living or traveling outside the United States on April 17, 2000, the deadline to file your return and pay the tax is June 15, 2000. Interest will accrue from the original due date (April 17, 2000) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 15, 2000. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 15, 2000. When filing your return, be sure to attach a statement to the front indicating that you were "abroad on April 17, 2000."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

- Total tax you expect to owe. This is the amount you expect to enter on Form 540EZ, line 23; Form 540A, line 23; Form 540, line 37; Form 540 2EZ, line 13; or Form 540NR, line 46 **1** _____
- Payments and credits:
 - California income tax withheld **2a** _____
 - California estimated tax payments and amount applied from your 1998 return **2b** _____
 - Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher **2c** _____
- Total tax payments and credits. Add line 2a, line 2b, and line 2c **3** _____
- Tax due. Is line 1 more than line 3? **4** _____
 - No. Stop here.** You have no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.** Your return, when filed by October 16, 2000, will verify that you qualified for the extension.
 - Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name(s), address, and social security number(s), and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your social security number and "1999 FTB 3519" on the check or money order. Mail both the check or money order and the voucher to:
FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

✓ Keep this completed worksheet with your tax records.

----- DETACH HERE -----

TAXABLE YEAR

1999

Payment Voucher for Automatic Extension for Individuals

CALIFORNIA FORM

3519 (PIT)

Your first name	Initial	Last name	Your social security number
If joint payment, spouse's first name	Initial	Last name	Spouse's social security number
Present home address - number and street including PO Box or rural route			Apt. no. PMB no.
City, town, or post office			State ZIP Code

IF NO PAYMENT IS DUE, DO NOT MAIL THIS FORM

IF PAYMENT IS DUE, MAIL TO: FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

(Calendar year —
Due April 17, 2000)

Amount of payment

--	--	--	--	--	--	--	--	--	--

Pay Your Taxes By Credit Card

You can use your Discover/NOVUS, MasterCard, or American Express card to pay your personal income taxes. You may pay the balance due or make an extension payment for your 1999 return, pay estimated taxes for 2000, or pay amounts owed for prior years.



There is a convenience fee for this service. This fee is paid directly to Official Payments Corporation for the use of this automated service. The convenience fees are subject to change without notice.

FEE CHART

Amount Charged	Taxpayer Convenience Fee
\$ 1 - 99.99	\$ 3
100 - 199.99	6
200 - 399.99	11
400 - 599.99	16
600 - 799.99	21
800 - 999.99	25
1,000 - 1,399.99	35
1,400 - 1,999.99	49
2,000 - 2,699.99	68
2,700 - 3,499.99	87
3,500 - 4,399.99	109
4,400 - 5,399.99	133
5,400 - and up	Call for a quote: (888) 272-9829 (ext. 1555)

When will my payment be posted?

Your payment will be effective on the date you charged it.

What happens if I change my mind?

If you pay your tax liability by credit card and then subsequently reverse the credit card transaction, you may be subject to penalties, interest, and other fees imposed by the Franchise Tax Board for nonpayment or late payment of your tax liability.

How do I use my credit card to pay my income tax bill?

Once you have determined how much you owe:

- Have your Discover/NOVUS, MasterCard, or American Express card ready;
- Complete lines 1 through 8;
- Use your touch-tone telephone to call toll-free (888) 2PAY-TAX or (888) 272-9829. Use jurisdiction code 1555, and follow the recorded instructions;
OR
- Go to the Official Payments Corporation website at: www.8882paytax.com, select payment center, and enter jurisdiction code 1555.

Assistance for persons with disabilities.

If you have a hearing or speech impairment, call TTY/TDD: (800) 735-2929 (California Relay Service). For all other special assistance, call (800) 487-4567, and select "0," for customer assistance, Monday through Friday, 9 a.m. to 5 p.m.

1. Amount you are paying:

\$ _____, _____.

2. Your social security number:

_____ - _____ - _____

Your spouse's social security number:

_____ - _____ - _____

3. The first 4 letters of your last name:

The first 4 letters of spouse's last name (if different):

4. The amount you are paying is for what tax year?

5. Home telephone number:

(_____) _____ - _____

6. Credit card number:

7. Credit card expiration date (MM/YYYY):

____ / _____

8. ZIP Code for address where your credit card bills are sent:

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. You may use the following chart to save the payment confirmation number(s) for your records.

Date:	Payment Confirmation No.	Type*

* **Payment Types:** RT-return payment; EX-extension payment; ES-estimated tax payment; BILL-bill payment.

Keep this page for your records.

1999 California Tax Table

To Find Your Tax:

- Read down the column labeled "If Your Taxable Income Is . . ." to find the range that includes your taxable income from Form 540NR, line 19.
- Read across the columns labeled "The Tax For Filing Status" until you find the tax that applies for your taxable income and filing status.

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
1	50	0	0	0	6,451	6,550	77	65	65	12,951	13,050	218	155	155
51	150	1	1	1	6,551	6,650	79	66	66	13,051	13,150	222	157	157
151	250	2	2	2	6,651	6,750	81	67	67	13,151	13,250	226	159	159
251	350	3	3	3	6,751	6,850	83	68	68	13,251	13,350	230	161	161
351	450	4	4	4	6,851	6,950	85	69	69	13,351	13,450	234	163	163
451	550	5	5	5	6,951	7,050	87	70	70	13,451	13,550	238	165	165
551	650	6	6	6	7,051	7,150	89	71	71	13,551	13,650	242	167	167
651	750	7	7	7	7,151	7,250	91	72	72	13,651	13,750	246	169	169
751	850	8	8	8	7,251	7,350	93	73	73	13,751	13,850	250	171	171
851	950	9	9	9	7,351	7,450	95	74	74	13,851	13,950	254	173	173
951	1,050	10	10	10	7,451	7,550	97	75	75	13,951	14,050	258	175	175
1,051	1,150	11	11	11	7,551	7,650	99	76	76	14,051	14,150	262	177	177
1,151	1,250	12	12	12	7,651	7,750	101	77	77	14,151	14,250	266	179	179
1,251	1,350	13	13	13	7,751	7,850	103	78	78	14,251	14,350	270	181	181
1,351	1,450	14	14	14	7,851	7,950	105	79	79	14,351	14,450	274	183	183
1,451	1,550	15	15	15	7,951	8,050	107	80	80	14,451	14,550	278	185	185
1,551	1,650	16	16	16	8,051	8,150	109	81	81	14,551	14,650	282	187	187
1,651	1,750	17	17	17	8,151	8,250	111	82	82	14,651	14,750	286	189	189
1,751	1,850	18	18	18	8,251	8,350	113	83	83	14,751	14,850	290	191	191
1,851	1,950	19	19	19	8,351	8,450	115	84	84	14,851	14,950	294	193	193
1,951	2,050	20	20	20	8,451	8,550	117	85	85	14,951	15,050	298	195	195
2,051	2,150	21	21	21	8,551	8,650	119	86	86	15,051	15,150	302	197	197
2,151	2,250	22	22	22	8,651	8,750	121	87	87	15,151	15,250	306	199	199
2,251	2,350	23	23	23	8,751	8,850	123	88	88	15,251	15,350	310	201	201
2,351	2,450	24	24	24	8,851	8,950	125	89	89	15,351	15,450	314	203	203
2,451	2,550	25	25	25	8,951	9,050	127	90	90	15,451	15,550	318	205	205
2,551	2,650	26	26	26	9,051	9,150	129	91	91	15,551	15,650	322	207	207
2,651	2,750	27	27	27	9,151	9,250	131	92	92	15,651	15,750	326	209	209
2,751	2,850	28	28	28	9,251	9,350	133	93	93	15,751	15,850	330	211	211
2,851	2,950	29	29	29	9,351	9,450	135	94	94	15,851	15,950	334	213	213
2,951	3,050	30	30	30	9,451	9,550	137	95	95	15,951	16,050	338	215	215
3,051	3,150	31	31	31	9,551	9,650	139	96	96	16,051	16,150	342	217	217
3,151	3,250	32	32	32	9,651	9,750	141	97	97	16,151	16,250	346	219	219
3,251	3,350	33	33	33	9,751	9,850	143	98	98	16,251	16,350	350	221	221
3,351	3,450	34	34	34	9,851	9,950	145	99	99	16,351	16,450	354	223	223
3,451	3,550	35	35	35	9,951	10,050	147	100	100	16,451	16,550	358	225	225
3,551	3,650	36	36	36	10,051	10,150	149	101	101	16,551	16,650	362	227	227
3,651	3,750	37	37	37	10,151	10,250	151	102	102	16,651	16,750	366	229	229
3,751	3,850	38	38	38	10,251	10,350	153	103	103	16,751	16,850	370	231	231
3,851	3,950	39	39	39	10,351	10,450	155	104	104	16,851	16,950	374	233	233
3,951	4,050	40	40	40	10,451	10,550	157	105	105	16,951	17,050	378	235	235
4,051	4,150	41	41	41	10,551	10,650	159	107	107	17,051	17,150	382	237	237
4,151	4,250	42	42	42	10,651	10,750	161	109	109	17,151	17,250	386	239	239
4,251	4,350	43	43	43	10,751	10,850	163	111	111	17,251	17,350	390	241	241
4,351	4,450	44	44	44	10,851	10,950	165	113	113	17,351	17,450	394	243	243
4,451	4,550	45	45	45	10,951	11,050	167	115	115	17,451	17,550	398	245	245
4,551	4,650	46	46	46	11,051	11,150	169	117	117	17,551	17,650	402	247	247
4,651	4,750	47	47	47	11,151	11,250	171	119	119	17,651	17,750	406	249	249
4,751	4,850	48	48	48	11,251	11,350	173	121	121	17,751	17,850	410	251	251
4,851	4,950	49	49	49	11,351	11,450	175	123	123	17,851	17,950	414	253	253
4,951	5,050	50	50	50	11,451	11,550	177	125	125	17,951	18,050	418	255	255
5,051	5,150	51	51	51	11,551	11,650	179	127	127	18,051	18,150	422	257	257
5,151	5,250	52	52	52	11,651	11,750	181	129	129	18,151	18,250	426	259	259
5,251	5,350	53	53	53	11,751	11,850	183	131	131	18,251	18,350	430	261	261
5,351	5,450	55	54	54	11,851	11,950	185	133	133	18,351	18,450	434	263	263
5,451	5,550	57	55	55	11,951	12,050	187	135	135	18,451	18,550	438	265	265
5,551	5,650	59	56	56	12,051	12,150	189	137	137	18,551	18,650	442	267	267
5,651	5,750	61	57	57	12,151	12,250	191	139	139	18,651	18,750	446	269	269
5,751	5,850	63	58	58	12,251	12,350	193	141	141	18,751	18,850	450	271	271
5,851	5,950	65	59	59	12,351	12,450	195	143	143	18,851	18,950	454	273	273
5,951	6,050	67	60	60	12,451	12,550	198	145	145	18,951	19,050	458	275	275
6,051	6,150	69	61	61	12,551	12,650	202	147	147	19,051	19,150	462	277	277
6,151	6,250	71	62	62	12,651	12,750	206	149	149	19,151	19,250	466	279	279
6,251	6,350	73	63	63	12,751	12,850	210	151	151	19,251	19,350	470	281	281
6,351	6,450	75	64	64	12,851	12,950	214	153	153	19,351	19,450	474	283	283

Continued on next page.

1999 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
19,451	19,550	478	285	285	26,451	26,550	894	456	456	33,451	33,550	1,437	736	762
19,551	19,650	482	287	287	26,551	26,650	900	460	460	33,551	33,650	1,445	740	768
19,651	19,750	486	289	289	26,651	26,750	906	464	464	33,651	33,750	1,453	744	774
19,751	19,850	492	291	291	26,751	26,850	912	468	468	33,751	33,850	1,461	748	780
19,851	19,950	498	293	293	26,851	26,950	918	472	472	33,851	33,950	1,469	752	786
19,951	20,050	504	295	295	26,951	27,050	924	476	476	33,951	34,050	1,477	756	792
20,051	20,150	510	297	297	27,051	27,150	930	480	480	34,051	34,150	1,485	760	798
20,151	20,250	516	299	299	27,151	27,250	936	484	484	34,151	34,250	1,493	764	804
20,251	20,350	522	301	301	27,251	27,350	942	488	488	34,251	34,350	1,501	768	810
20,351	20,450	528	303	303	27,351	27,450	949	492	492	34,351	34,450	1,509	772	816
20,451	20,550	534	305	305	27,451	27,550	957	496	496	34,451	34,550	1,517	776	822
20,551	20,650	540	307	307	27,551	27,650	965	500	500	34,551	34,650	1,526	780	828
20,651	20,750	546	309	309	27,651	27,750	973	504	504	34,651	34,750	1,535	784	834
20,751	20,850	552	311	311	27,751	27,850	981	508	508	34,751	34,850	1,545	788	840
20,851	20,950	558	313	313	27,851	27,950	989	512	512	34,851	34,950	1,554	792	846
20,951	21,050	564	315	315	27,951	28,050	997	516	516	34,951	35,050	1,563	796	852
21,051	21,150	570	317	317	28,051	28,150	1,005	520	520	35,051	35,150	1,572	800	858
21,151	21,250	576	319	319	28,151	28,250	1,013	524	524	35,151	35,250	1,582	804	864
21,251	21,350	582	321	321	28,251	28,350	1,021	528	528	35,251	35,350	1,591	808	870
21,351	21,450	588	323	323	28,351	28,450	1,029	532	532	35,351	35,450	1,600	812	876
21,451	21,550	594	325	325	28,451	28,550	1,037	536	536	35,451	35,550	1,610	816	882
21,551	21,650	600	327	327	28,551	28,650	1,045	540	540	35,551	35,650	1,619	820	888
21,651	21,750	606	329	329	28,651	28,750	1,053	544	544	35,651	35,750	1,628	824	894
21,751	21,850	612	331	331	28,751	28,850	1,061	548	548	35,751	35,850	1,638	828	900
21,851	21,950	618	333	333	28,851	28,950	1,069	552	552	35,851	35,950	1,647	832	906
21,951	22,050	624	335	335	28,951	29,050	1,077	556	556	35,951	36,050	1,656	836	912
22,051	22,150	630	337	337	29,051	29,150	1,085	560	560	36,051	36,150	1,665	840	918
22,151	22,250	636	339	339	29,151	29,250	1,093	564	564	36,151	36,250	1,675	844	924
22,251	22,350	642	341	341	29,251	29,350	1,101	568	568	36,251	36,350	1,684	848	930
22,351	22,450	648	343	343	29,351	29,450	1,109	572	572	36,351	36,450	1,693	852	936
22,451	22,550	654	345	345	29,451	29,550	1,117	576	576	36,451	36,550	1,703	856	942
22,551	22,650	660	347	347	29,551	29,650	1,125	580	580	36,551	36,650	1,712	860	948
22,651	22,750	666	349	349	29,651	29,750	1,133	584	584	36,651	36,750	1,721	864	954
22,751	22,850	672	351	351	29,751	29,850	1,141	588	588	36,751	36,850	1,731	868	960
22,851	22,950	678	353	353	29,851	29,950	1,149	592	592	36,851	36,950	1,740	872	966
22,951	23,050	684	355	355	29,951	30,050	1,157	596	596	36,951	37,050	1,749	876	972
23,051	23,150	690	357	357	30,051	30,150	1,165	600	600	37,051	37,150	1,758	880	978
23,151	23,250	696	359	359	30,151	30,250	1,173	604	604	37,151	37,250	1,768	884	984
23,251	23,350	702	361	361	30,251	30,350	1,181	608	608	37,251	37,350	1,777	888	990
23,351	23,450	708	363	363	30,351	30,450	1,189	612	612	37,351	37,450	1,786	892	996
23,451	23,550	714	365	365	30,451	30,550	1,197	616	616	37,451	37,550	1,796	896	1,002
23,551	23,650	720	367	367	30,551	30,650	1,205	620	620	37,551	37,650	1,805	900	1,008
23,651	23,750	726	369	369	30,651	30,750	1,213	624	624	37,651	37,750	1,814	904	1,014
23,751	23,850	732	371	371	30,751	30,850	1,221	628	628	37,751	37,850	1,824	908	1,020
23,851	23,950	738	373	373	30,851	30,950	1,229	632	632	37,851	37,950	1,833	912	1,026
23,951	24,050	744	375	375	30,951	31,050	1,237	636	636	37,951	38,050	1,842	916	1,032
24,051	24,150	750	377	377	31,051	31,150	1,245	640	640	38,051	38,150	1,851	920	1,038
24,151	24,250	756	379	379	31,151	31,250	1,253	644	644	38,151	38,250	1,861	924	1,044
24,251	24,350	762	381	381	31,251	31,350	1,261	648	648	38,251	38,350	1,870	928	1,050
24,351	24,450	768	383	383	31,351	31,450	1,269	652	652	38,351	38,450	1,879	932	1,056
24,451	24,550	774	385	385	31,451	31,550	1,277	656	656	38,451	38,550	1,889	936	1,062
24,551	24,650	780	387	387	31,551	31,650	1,285	660	660	38,551	38,650	1,898	940	1,068
24,651	24,750	786	389	389	31,651	31,750	1,293	664	664	38,651	38,750	1,907	944	1,074
24,751	24,850	792	391	391	31,751	31,850	1,301	668	668	38,751	38,850	1,917	948	1,080
24,851	24,950	798	393	393	31,851	31,950	1,309	672	672	38,851	38,950	1,926	952	1,086
24,951	25,050	804	396	396	31,951	32,050	1,317	676	676	38,951	39,050	1,935	956	1,092
25,051	25,150	810	400	400	32,051	32,150	1,325	680	680	39,051	39,150	1,944	960	1,098
25,151	25,250	816	404	404	32,151	32,250	1,333	684	684	39,151	39,250	1,954	964	1,104
25,251	25,350	822	408	408	32,251	32,350	1,341	688	690	39,251	39,350	1,963	968	1,110
25,351	25,450	828	412	412	32,351	32,450	1,349	692	696	39,351	39,450	1,972	972	1,116
25,451	25,550	834	416	416	32,451	32,550	1,357	696	702	39,451	39,550	1,982	978	1,122
25,551	25,650	840	420	420	32,551	32,650	1,365	700	708	39,551	39,650	1,991	984	1,128
25,651	25,750	846	424	424	32,651	32,750	1,373	704	714	39,651	39,750	2,000	990	1,134
25,751	25,850	852	428	428	32,751	32,850	1,381	708	720	39,751	39,850	2,010	996	1,140
25,851	25,950	858	432	432	32,851	32,950	1,389	712	726	39,851	39,950	2,019	1,002	1,148
25,951	26,050	864	436	436	32,951	33,050	1,397	716	732	39,951	40,050	2,028	1,008	1,156
26,051	26,150	870	440	440	33,051	33,150	1,405	720	738	40,051	40,150	2,037	1,014	1,164
26,151	26,250	876	444	444	33,151	33,250	1,413	724	744	40,151	40,250	2,047	1,020	1,172
26,251	26,350	882	448	448	33,251	33,350	1,421	728	750	40,251	40,350	2,056	1,026	1,180
26,351	26,450	888	452	452	33,351	33,450	1,429	732	756	40,351	40,450	2,065	1,032	1,188

Continued on next page.

1999 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married filing Separate)						2 or 5 (Married filing Joint; Qualifying Widow(er))					4 (Head of Household)				
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	
40,451	40,550	2,075	1,038	1,196	47,451	47,550	2,726	1,458	1,762	54,451	54,550	3,377	1,878	2,413	
40,551	40,650	2,084	1,044	1,204	47,551	47,650	2,735	1,464	1,771	54,551	54,650	3,386	1,884	2,422	
40,651	40,750	2,093	1,050	1,212	47,651	47,750	2,744	1,470	1,781	54,651	54,750	3,395	1,890	2,432	
40,751	40,850	2,103	1,056	1,220	47,751	47,850	2,754	1,476	1,790	54,751	54,850	3,405	1,898	2,441	
40,851	40,950	2,112	1,062	1,228	47,851	47,950	2,763	1,482	1,799	54,851	54,950	3,414	1,906	2,450	
40,951	41,050	2,121	1,068	1,236	47,951	48,050	2,772	1,488	1,809	54,951	55,050	3,423	1,914	2,460	
41,051	41,150	2,130	1,074	1,244	48,051	48,150	2,781	1,494	1,818	55,051	55,150	3,432	1,922	2,469	
41,151	41,250	2,140	1,080	1,252	48,151	48,250	2,791	1,500	1,827	55,151	55,250	3,442	1,930	2,478	
41,251	41,350	2,149	1,086	1,260	48,251	48,350	2,800	1,506	1,837	55,251	55,350	3,451	1,938	2,488	
41,351	41,450	2,158	1,092	1,268	48,351	48,450	2,809	1,512	1,846	55,351	55,450	3,460	1,946	2,497	
41,451	41,550	2,168	1,098	1,276	48,451	48,550	2,819	1,518	1,855	55,451	55,550	3,470	1,954	2,506	
41,551	41,650	2,177	1,104	1,284	48,551	48,650	2,828	1,524	1,864	55,551	55,650	3,479	1,962	2,515	
41,651	41,750	2,186	1,110	1,292	48,651	48,750	2,837	1,530	1,874	55,651	55,750	3,488	1,970	2,525	
41,751	41,850	2,196	1,116	1,300	48,751	48,850	2,847	1,536	1,883	55,751	55,850	3,498	1,978	2,534	
41,851	41,950	2,205	1,122	1,308	48,851	48,950	2,856	1,542	1,892	55,851	55,950	3,507	1,986	2,543	
41,951	42,050	2,214	1,128	1,316	48,951	49,050	2,865	1,548	1,902	55,951	56,050	3,516	1,994	2,553	
42,051	42,150	2,223	1,134	1,324	49,051	49,150	2,874	1,554	1,911	56,051	56,150	3,525	2,002	2,562	
42,151	42,250	2,233	1,140	1,332	49,151	49,250	2,884	1,560	1,920	56,151	56,250	3,535	2,010	2,571	
42,251	42,350	2,242	1,146	1,340	49,251	49,350	2,893	1,566	1,930	56,251	56,350	3,544	2,018	2,581	
42,351	42,450	2,251	1,152	1,348	49,351	49,450	2,902	1,572	1,939	56,351	56,450	3,553	2,026	2,590	
42,451	42,550	2,261	1,158	1,356	49,451	49,550	2,912	1,578	1,948	56,451	56,550	3,563	2,034	2,599	
42,551	42,650	2,270	1,164	1,364	49,551	49,650	2,921	1,584	1,957	56,551	56,650	3,572	2,042	2,608	
42,651	42,750	2,279	1,170	1,372	49,651	49,750	2,930	1,590	1,967	56,651	56,750	3,581	2,050	2,618	
42,751	42,850	2,289	1,176	1,380	49,751	49,850	2,940	1,596	1,976	56,751	56,850	3,591	2,058	2,627	
42,851	42,950	2,298	1,182	1,388	49,851	49,950	2,949	1,602	1,985	56,851	56,950	3,600	2,066	2,636	
42,951	43,050	2,307	1,188	1,396	49,951	50,050	2,958	1,608	1,995	56,951	57,050	3,609	2,074	2,646	
43,051	43,150	2,316	1,194	1,404	50,051	50,150	2,967	1,614	2,004	57,051	57,150	3,618	2,082	2,655	
43,151	43,250	2,326	1,200	1,412	50,151	50,250	2,977	1,620	2,013	57,151	57,250	3,628	2,090	2,664	
43,251	43,350	2,335	1,206	1,420	50,251	50,350	2,986	1,626	2,023	57,251	57,350	3,637	2,098	2,674	
43,351	43,450	2,344	1,212	1,428	50,351	50,450	2,995	1,632	2,032	57,351	57,450	3,646	2,106	2,683	
43,451	43,550	2,354	1,218	1,436	50,451	50,550	3,005	1,638	2,041	57,451	57,550	3,656	2,114	2,692	
43,551	43,650	2,363	1,224	1,444	50,551	50,650	3,014	1,644	2,050	57,551	57,650	3,665	2,122	2,701	
43,651	43,750	2,372	1,230	1,452	50,651	50,750	3,023	1,650	2,060	57,651	57,750	3,674	2,130	2,711	
43,751	43,850	2,382	1,236	1,460	50,751	50,850	3,033	1,656	2,069	57,751	57,850	3,684	2,138	2,720	
43,851	43,950	2,391	1,242	1,468	50,851	50,950	3,042	1,662	2,078	57,851	57,950	3,693	2,146	2,729	
43,951	44,050	2,400	1,248	1,476	50,951	51,050	3,051	1,668	2,088	57,951	58,050	3,702	2,154	2,739	
44,051	44,150	2,409	1,254	1,484	51,051	51,150	3,060	1,674	2,097	58,051	58,150	3,711	2,162	2,748	
44,151	44,250	2,419	1,260	1,492	51,151	51,250	3,070	1,680	2,106	58,151	58,250	3,721	2,170	2,757	
44,251	44,350	2,428	1,266	1,500	51,251	51,350	3,079	1,686	2,116	58,251	58,350	3,730	2,178	2,767	
44,351	44,450	2,437	1,272	1,508	51,351	51,450	3,088	1,692	2,125	58,351	58,450	3,739	2,186	2,776	
44,451	44,550	2,447	1,278	1,516	51,451	51,550	3,098	1,698	2,134	58,451	58,550	3,749	2,194	2,785	
44,551	44,650	2,456	1,284	1,524	51,551	51,650	3,107	1,704	2,143	58,551	58,650	3,758	2,202	2,794	
44,651	44,750	2,465	1,290	1,532	51,651	51,750	3,116	1,710	2,153	58,651	58,750	3,767	2,210	2,804	
44,751	44,850	2,475	1,296	1,540	51,751	51,850	3,126	1,716	2,162	58,751	58,850	3,777	2,218	2,813	
44,851	44,950	2,484	1,302	1,548	51,851	51,950	3,135	1,722	2,171	58,851	58,950	3,786	2,226	2,822	
44,951	45,050	2,493	1,308	1,556	51,951	52,050	3,144	1,728	2,181	58,951	59,050	3,795	2,234	2,832	
45,051	45,150	2,502	1,314	1,564	52,051	52,150	3,153	1,734	2,190	59,051	59,150	3,804	2,242	2,841	
45,151	45,250	2,512	1,320	1,572	52,151	52,250	3,163	1,740	2,199	59,151	59,250	3,814	2,250	2,850	
45,251	45,350	2,521	1,326	1,580	52,251	52,350	3,172	1,746	2,209	59,251	59,350	3,823	2,258	2,860	
45,351	45,450	2,530	1,332	1,588	52,351	52,450	3,181	1,752	2,218	59,351	59,450	3,832	2,266	2,869	
45,451	45,550	2,540	1,338	1,596	52,451	52,550	3,191	1,758	2,227	59,451	59,550	3,842	2,274	2,878	
45,551	45,650	2,549	1,344	1,604	52,551	52,650	3,200	1,764	2,236	59,551	59,650	3,851	2,282	2,887	
45,651	45,750	2,558	1,350	1,612	52,651	52,750	3,209	1,770	2,246	59,651	59,750	3,860	2,290	2,897	
45,751	45,850	2,568	1,356	1,620	52,751	52,850	3,219	1,776	2,255	59,751	59,850	3,870	2,298	2,906	
45,851	45,950	2,577	1,362	1,628	52,851	52,950	3,228	1,782	2,264	59,851	59,950	3,879	2,306	2,915	
45,951	46,050	2,586	1,368	1,636	52,951	53,050	3,237	1,788	2,274	59,951	60,050	3,888	2,314	2,925	
46,051	46,150	2,595	1,374	1,644	53,051	53,150	3,246	1,794	2,283	60,051	60,150	3,897	2,322	2,934	
46,151	46,250	2,605	1,380	1,652	53,151	53,250	3,256	1,800	2,292	60,151	60,250	3,907	2,330	2,943	
46,251	46,350	2,614	1,386	1,660	53,251	53,350	3,265	1,806	2,302	60,251	60,350	3,916	2,338	2,953	
46,351	46,450	2,623	1,392	1,668	53,351	53,450	3,274	1,812	2,311	60,351	60,450	3,925	2,346	2,96,	

1999 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status			If Your Taxable Income Is . . .		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
61,451	61,550	4,028	2,434	3,064	68,451	68,550	4,679	2,994	3,715	75,451	75,550	5,330	3,638	4,366
61,551	61,650	4,037	2,442	3,073	68,551	68,650	4,688	3,002	3,724	75,551	75,650	5,339	3,647	4,375
61,651	61,750	4,046	2,450	3,083	68,651	68,750	4,697	3,010	3,734	75,651	75,750	5,348	3,656	4,385
61,751	61,850	4,056	2,458	3,092	68,751	68,850	4,707	3,018	3,743	75,751	75,850	5,358	3,666	4,394
61,851	61,950	4,065	2,466	3,101	68,851	68,950	4,716	3,026	3,752	75,851	75,950	5,367	3,675	4,403
61,951	62,050	4,074	2,474	3,111	68,951	69,050	4,725	3,034	3,762	75,951	76,050	5,376	3,684	4,413
62,051	62,150	4,083	2,482	3,120	69,051	69,150	4,734	3,043	3,771	76,051	76,150	5,385	3,694	4,422
62,151	62,250	4,093	2,490	3,129	69,151	69,250	4,744	3,052	3,780	76,151	76,250	5,395	3,703	4,431
62,251	62,350	4,102	2,498	3,139	69,251	69,350	4,753	3,061	3,790	76,251	76,350	5,404	3,712	4,441
62,351	62,450	4,111	2,506	3,148	69,351	69,450	4,762	3,070	3,799	76,351	76,450	5,413	3,721	4,450
62,451	62,550	4,121	2,514	3,157	69,451	69,550	4,772	3,080	3,808	76,451	76,550	5,423	3,731	4,459
62,551	62,650	4,130	2,522	3,166	69,551	69,650	4,781	3,089	3,817	76,551	76,650	5,432	3,740	4,468
62,651	62,750	4,139	2,530	3,176	69,651	69,750	4,790	3,098	3,827	76,651	76,750	5,441	3,749	4,478
62,751	62,850	4,149	2,538	3,185	69,751	69,850	4,800	3,108	3,836	76,751	76,850	5,451	3,759	4,487
62,851	62,950	4,158	2,546	3,194	69,851	69,950	4,809	3,117	3,845	76,851	76,950	5,460	3,768	4,496
62,951	63,050	4,167	2,554	3,204	69,951	70,050	4,818	3,126	3,855	76,951	77,050	5,469	3,777	4,506
63,051	63,150	4,176	2,562	3,213	70,051	70,150	4,827	3,136	3,864	77,051	77,150	5,478	3,787	4,515
63,151	63,250	4,186	2,570	3,222	70,151	70,250	4,837	3,145	3,873	77,151	77,250	5,488	3,796	4,524
63,251	63,350	4,195	2,578	3,232	70,251	70,350	4,846	3,154	3,883	77,251	77,350	5,497	3,805	4,534
63,351	63,450	4,204	2,586	3,241	70,351	70,450	4,855	3,163	3,892	77,351	77,450	5,506	3,814	4,543
63,451	63,550	4,214	2,594	3,250	70,451	70,550	4,865	3,173	3,901	77,451	77,550	5,516	3,824	4,552
63,551	63,650	4,223	2,602	3,259	70,551	70,650	4,874	3,182	3,910	77,551	77,650	5,525	3,833	4,561
63,651	63,750	4,232	2,610	3,269	70,651	70,750	4,883	3,191	3,920	77,651	77,750	5,534	3,842	4,571
63,751	63,850	4,242	2,618	3,278	70,751	70,850	4,893	3,201	3,929	77,751	77,850	5,544	3,852	4,580
63,851	63,950	4,251	2,626	3,287	70,851	70,950	4,902	3,210	3,938	77,851	77,950	5,553	3,861	4,589
63,951	64,050	4,260	2,634	3,297	70,951	71,050	4,911	3,219	3,948	77,951	78,050	5,562	3,870	4,599
64,051	64,150	4,269	2,642	3,306	71,051	71,150	4,920	3,229	3,957	78,051	78,150	5,571	3,880	4,608
64,151	64,250	4,279	2,650	3,315	71,151	71,250	4,930	3,238	3,966	78,151	78,250	5,581	3,889	4,617
64,251	64,350	4,288	2,658	3,325	71,251	71,350	4,939	3,247	3,976	78,251	78,350	5,590	3,898	4,627
64,351	64,450	4,297	2,666	3,334	71,351	71,450	4,948	3,256	3,985	78,351	78,450	5,599	3,907	4,636
64,451	64,550	4,307	2,674	3,343	71,451	71,550	4,958	3,266	3,994	78,451	78,550	5,609	3,917	4,645
64,551	64,650	4,316	2,682	3,352	71,551	71,650	4,967	3,275	4,003	78,551	78,650	5,618	3,926	4,654
64,651	64,750	4,325	2,690	3,362	71,651	71,750	4,976	3,284	4,013	78,651	78,750	5,627	3,935	4,664
64,751	64,850	4,335	2,698	3,371	71,751	71,850	4,986	3,294	4,022	78,751	78,850	5,637	3,945	4,673
64,851	64,950	4,344	2,706	3,380	71,851	71,950	4,995	3,303	4,031	78,851	78,950	5,646	3,954	4,682
64,951	65,050	4,353	2,714	3,390	71,951	72,050	5,004	3,312	4,041	78,951	79,050	5,655	3,963	4,692
65,051	65,150	4,362	2,722	3,399	72,051	72,150	5,013	3,322	4,050	79,051	79,150	5,664	3,973	4,701
65,151	65,250	4,372	2,730	3,408	72,151	72,250	5,023	3,331	4,059	79,151	79,250	5,674	3,982	4,710
65,251	65,350	4,381	2,738	3,418	72,251	72,350	5,032	3,340	4,069	79,251	79,350	5,683	3,991	4,720
65,351	65,450	4,390	2,746	3,427	72,351	72,450	5,041	3,349	4,078	79,351	79,450	5,692	4,000	4,729
65,451	65,550	4,400	2,754	3,436	72,451	72,550	5,051	3,359	4,087	79,451	79,550	5,702	4,010	4,738
65,551	65,650	4,409	2,762	3,445	72,551	72,650	5,060	3,368	4,096	79,551	79,650	5,711	4,019	4,747
65,651	65,750	4,418	2,770	3,455	72,651	72,750	5,069	3,377	4,106	79,651	79,750	5,720	4,028	4,757
65,751	65,850	4,428	2,778	3,464	72,751	72,850	5,079	3,387	4,115	79,751	79,850	5,730	4,038	4,766
65,851	65,950	4,437	2,786	3,473	72,851	72,950	5,088	3,396	4,124	79,851	79,950	5,739	4,047	4,775
65,951	66,050	4,446	2,794	3,483	72,951	73,050	5,097	3,405	4,134	79,951	80,050	5,748	4,056	4,785
66,051	66,150	4,455	2,802	3,492	73,051	73,150	5,106	3,415	4,143	80,051	80,150	5,757	4,066	4,794
66,151	66,250	4,465	2,810	3,501	73,151	73,250	5,116	3,424	4,152	80,151	80,250	5,767	4,075	4,803
66,251	66,350	4,474	2,818	3,511	73,251	73,350	5,125	3,433	4,162	80,251	80,350	5,776	4,084	4,813
66,351	66,450	4,483	2,826	3,520	73,351	73,450	5,134	3,442	4,171	80,351	80,450	5,785	4,093	4,822
66,451	66,550	4,493	2,834	3,529	73,451	73,550	5,144	3,452	4,180	80,451	80,550	5,795	4,103	4,831
66,551	66,650	4,502	2,842	3,538	73,551	73,650	5,153	3,461	4,189	80,551	80,650	5,804	4,112	4,840
66,651	66,750	4,511	2,850	3,548	73,651	73,750	5,162	3,470	4,199	80,651	80,750	5,813	4,121	4,850
66,751	66,850	4,521	2,858	3,557	73,751	73,850	5,172	3,480	4,208	80,751	80,850	5,823	4,131	4,859
66,851	66,950	4,530	2,866	3,566	73,851	73,950	5,181	3,489	4,217	80,851	80,950	5,832	4,140	4,868
66,951	67,050	4,539	2,874	3,576	73,951	74,050	5,190	3,498	4,227	80,951	81,050	5,841	4,149	4,878
67,051	67,150	4,548	2,882	3,585	74,051	74,150	5,199	3,508	4,236	81,051	81,150	5,850	4,159	4,887
67,151	67,250	4,558	2,890	3,594	74,151	74,250	5,209	3,517	4,245	81,151	81,250	5,860	4,168	4,896
67,251	67,350	4,567	2,898	3,604	74,251	74,350	5,218	3,526	4,255	81,251	81,350	5,869	4,177	4,906
67,351	67,450	4,576	2,906	3,613	74,351	74,450	5,227	3,535	4,264	81,351	81,450	5,878	4,186	4,915
67,451	67,550	4,586	2,914	3,622	74,451	74,550	5,237	3,545	4,273	81,451	81,550	5,888	4,196	4,924
67,551	67,650	4,595	2,922	3,631	74,551	74,650	5,246	3,554	4,282	81,551	81,650	5,897	4,205	4,933
67,651	67,750	4,604	2,930	3,641	74,651	74,750	5,255	3,563	4,292	81,651	81,750	5,906	4,214	4,943
67,751	67,850	4,614	2,938	3,650	74,751	74,850	5,265	3,573	4,301	81,751	81,850	5,916	4,224	4,952
67,851	67,950	4,623	2,946	3,659	74,851	74,950	5,274	3,582	4,310	81,851	81,950	5,925	4,233	4,961
67,951	68,050	4,632	2,954	3,669	74,951	75,050	5,283	3,591	4,320	81,951	82,050	5,934	4,242	4,971
68,051	68,150	4,641	2,962	3,678	75,051	75,150	5,292	3,601	4,329	82,051	82,150	5,943	4,252	4,980
68,151	68,250	4,651	2,970	3,687	75,151	75,250	5,302	3,610	4,338	82,151	82,250	5,953	4,261	4,989
68,251	68,350	4,660	2,978	3,697	75,251	75,350	5,311	3,619	4,348	82,251	82,350	5,962	4,270	4,999
68,351	68,450	4,669	2,986	3,706	75,351	75,450	5,320	3,628	4,357	82,351	82,450	5,971	4,279	5,008

Continued on next page.

1999 California Tax Table – Continued

Filing status: 1 or 3 (Single; Married filing Separate) 2 or 5 (Married filing Joint; Qualifying Widow(er)) 4 (Head of Household)														
If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status			If Your Taxable Income Is ...		The Tax For Filing Status		
At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is	At Least	But Not Over	1 Or 3 Is	2 Or 5 Is	4 Is
82,451	82,550	5,981	4,289	5,017	88,451	88,550	6,539	4,847	5,575	94,451	94,550	7,097	5,405	6,133
82,551	82,650	5,990	4,298	5,026	88,551	88,650	6,548	4,856	5,584	94,551	94,650	7,106	5,414	6,142
82,651	82,750	5,999	4,307	5,036	88,651	88,750	6,557	4,865	5,594	94,651	94,750	7,115	5,423	6,152
82,751	82,850	6,009	4,317	5,045	88,751	88,850	6,567	4,875	5,603	94,751	94,850	7,125	5,433	6,161
82,851	82,950	6,018	4,326	5,054	88,851	88,950	6,576	4,884	5,612	94,851	94,950	7,134	5,442	6,170
82,951	83,050	6,027	4,335	5,064	88,951	89,050	6,585	4,893	5,622	94,951	95,050	7,143	5,451	6,180
83,051	83,150	6,036	4,345	5,073	89,051	89,150	6,594	4,903	5,631	95,051	95,150	7,152	5,461	6,189
83,151	83,250	6,046	4,354	5,082	89,151	89,250	6,604	4,912	5,640	95,151	95,250	7,162	5,470	6,198
83,251	83,350	6,055	4,363	5,092	89,251	89,350	6,613	4,921	5,650	95,251	95,350	7,171	5,479	6,208
83,351	83,450	6,064	4,372	5,101	89,351	89,450	6,622	4,930	5,659	95,351	95,450	7,180	5,488	6,217
83,451	83,550	6,074	4,382	5,110	89,451	89,550	6,632	4,940	5,668	95,451	95,550	7,190	5,498	6,226
83,551	83,650	6,083	4,391	5,119	89,551	89,650	6,641	4,949	5,677	95,551	95,650	7,199	5,507	6,235
83,651	83,750	6,092	4,400	5,129	89,651	89,750	6,650	4,958	5,687	95,651	95,750	7,208	5,516	6,245
83,751	83,850	6,102	4,410	5,138	89,751	89,850	6,660	4,968	5,696	95,751	95,850	7,218	5,526	6,254
83,851	83,950	6,111	4,419	5,147	89,851	89,950	6,669	4,977	5,705	95,851	95,950	7,227	5,535	6,263
83,951	84,050	6,120	4,428	5,157	89,951	90,050	6,678	4,986	5,715	95,951	96,050	7,236	5,544	6,273
84,051	84,150	6,129	4,438	5,166	90,051	90,150	6,687	4,996	5,724	96,051	96,150	7,245	5,554	6,282
84,151	84,250	6,139	4,447	5,175	90,151	90,250	6,697	5,005	5,733	96,151	96,250	7,255	5,563	6,291
84,251	84,350	6,148	4,456	5,185	90,251	90,350	6,706	5,014	5,743	96,251	96,350	7,264	5,572	6,301
84,351	84,450	6,157	4,465	5,194	90,351	90,450	6,715	5,023	5,752	96,351	96,450	7,273	5,581	6,310
84,451	84,550	6,167	4,475	5,203	90,451	90,550	6,725	5,033	5,761	96,451	96,550	7,283	5,591	6,319
84,551	84,650	6,176	4,484	5,212	90,551	90,650	6,734	5,042	5,770	96,551	96,650	7,292	5,600	6,328
84,651	84,750	6,185	4,493	5,222	90,651	90,750	6,743	5,051	5,780	96,651	96,750	7,301	5,609	6,338
84,751	84,850	6,195	4,503	5,231	90,751	90,850	6,753	5,061	5,789	96,751	96,850	7,311	5,619	6,347
84,851	84,950	6,204	4,512	5,240	90,851	90,950	6,762	5,070	5,798	96,851	96,950	7,320	5,628	6,356
84,951	85,050	6,213	4,521	5,250	90,951	91,050	6,771	5,079	5,808	96,951	97,050	7,329	5,637	6,366
85,051	85,150	6,222	4,531	5,259	91,051	91,150	6,780	5,089	5,817	97,051	97,150	7,338	5,647	6,375
85,151	85,250	6,232	4,540	5,268	91,151	91,250	6,790	5,098	5,826	97,151	97,250	7,348	5,656	6,384
85,251	85,350	6,241	4,549	5,278	91,251	91,350	6,799	5,107	5,836	97,251	97,350	7,357	5,665	6,394
85,351	85,450	6,250	4,558	5,287	91,351	91,450	6,808	5,116	5,845	97,351	97,450	7,366	5,674	6,403
85,451	85,550	6,260	4,568	5,296	91,451	91,550	6,818	5,126	5,854	97,451	97,550	7,376	5,684	6,412
85,551	85,650	6,269	4,577	5,305	91,551	91,650	6,827	5,135	5,863	97,551	97,650	7,385	5,693	6,421
85,651	85,750	6,278	4,586	5,315	91,651	91,750	6,836	5,144	5,873	97,651	97,750	7,394	5,702	6,431
85,751	85,850	6,288	4,596	5,324	91,751	91,850	6,846	5,154	5,882	97,751	97,850	7,404	5,712	6,440
85,851	85,950	6,297	4,605	5,333	91,851	91,950	6,855	5,163	5,891	97,851	97,950	7,413	5,721	6,449
85,951	86,050	6,306	4,614	5,343	91,951	92,050	6,864	5,172	5,901	97,951	98,050	7,422	5,730	6,459
86,051	86,150	6,315	4,624	5,352	92,051	92,150	6,873	5,182	5,910	98,051	98,150	7,431	5,740	6,468
86,151	86,250	6,325	4,633	5,361	92,151	92,250	6,883	5,191	5,919	98,151	98,250	7,441	5,749	6,477
86,251	86,350	6,334	4,642	5,371	92,251	92,350	6,892	5,200	5,929	98,251	98,350	7,450	5,758	6,487
86,351	86,450	6,343	4,651	5,380	92,351	92,450	6,901	5,209	5,938	98,351	98,450	7,459	5,767	6,496
86,451	86,550	6,353	4,661	5,389	92,451	92,550	6,911	5,219	5,947	98,451	98,550	7,469	5,777	6,505
86,551	86,650	6,362	4,670	5,398	92,551	92,650	6,920	5,228	5,956	98,551	98,650	7,478	5,786	6,514
86,651	86,750	6,371	4,679	5,408	92,651	92,750	6,929	5,237	5,966	98,651	98,750	7,487	5,795	6,524
86,751	86,850	6,381	4,689	5,417	92,751	92,850	6,939	5,247	5,975	98,751	98,850	7,497	5,805	6,533
86,851	86,950	6,390	4,698	5,426	92,851	92,950	6,948	5,256	5,984	98,851	98,950	7,506	5,814	6,542
86,951	87,050	6,399	4,707	5,436	92,951	93,050	6,957	5,265	5,994	98,951	99,050	7,515	5,823	6,552
87,051	87,150	6,408	4,717	5,445	93,051	93,150	6,966	5,275	6,003	99,051	99,150	7,524	5,833	6,561
87,151	87,250	6,418	4,726	5,454	93,151	93,250	6,976	5,284	6,012	99,151	99,250	7,534	5,842	6,570
87,251	87,350	6,427	4,735	5,464	93,251	93,350	6,985	5,293	6,022	99,251	99,350	7,543	5,851	6,580
87,351	87,450	6,436	4,744	5,473	93,351	93,450	6,994	5,302	6,031	99,351	99,450	7,552	5,860	6,589
87,451	87,550	6,446	4,754	5,482	93,451	93,550	7,004	5,312	6,040	99,451	99,550	7,562	5,870	6,598
87,551	87,650	6,455	4,763	5,491	93,551	93,650	7,013	5,321	6,049	99,551	99,650	7,571	5,879	6,607
87,651	87,750	6,464	4,772	5,501	93,651	93,750	7,022	5,330	6,059	99,651	99,750	7,580	5,888	6,617
87,751	87,850	6,474	4,782	5,510	93,751	93,850	7,032	5,340	6,068	99,751	99,850	7,590	5,898	6,626
87,851	87,950	6,483	4,791	5,519	93,851	93,950	7,041	5,349	6,077	99,851	99,950	7,599	5,907	6,635
87,951	88,050	6,492	4,800	5,529	93,951	94,050	7,050	5,358	6,087	99,951	100,000	7,606	5,914	6,642
88,051	88,150	6,501	4,810	5,538	94,051	94,150	7,059	5,368	6,096	OVER \$100,000 YOU MUST COMPUTE YOUR TAX USING THE TAX RATE SCHEDULES ON THE NEXT PAGE				
88,151	88,250	6,511	4,819	5,547	94,151	94,250	7,069	5,377	6,105					
88,251	88,350	6,520	4,828	5,557	94,251	94,350	7,078	5,386	6,115					
88,351	88,450	6,529	4,837	5,566	94,351	94,450	7,087	5,395	6,124					

1999 California Tax Rate Schedules

Caution: Use only if your taxable income on Form 540NR, line 19 is more than \$100,000. If \$100,000 or less, use the Tax Table.

Schedule X –

Use if your filing status is
Single or Married Filing Separate

If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the
over –	But not over –			amount over –
\$ 0	\$ 5,264	\$ 0.00	+ 1.0%	\$ 0
5,264	12,477	52.64	+ 2.0%	5,264
12,477	19,692	196.90	+ 4.0%	12,477
19,692	27,337	485.50	+ 6.0%	19,692
27,337	34,548	944.20	+ 8.0%	27,337
34,548	AND OVER	1,521.08	+ 9.3%	34,548

Schedule Y –

Use if your filing status is
**Married Filing Joint or Qualifying
Widow(er) with Dependent Child**

If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the
over –	But not over –			amount over –
\$ 0	\$ 10,528	\$ 0.00	+ 1.0%	\$ 0
10,528	24,954	105.28	+ 2.0%	10,528
24,954	39,384	393.80	+ 4.0%	24,954
39,384	54,674	971.00	+ 6.0%	39,384
54,674	69,096	1,888.40	+ 8.0%	54,674
69,096	AND OVER	3,042.16	+ 9.3%	69,096

Schedule Z –

Use if your filing status is
Head of Household

If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the
over –	But not over –			amount over –
\$ 0	\$ 10,531	\$ 0.00	+ 1.0%	\$ 0
10,531	24,955	105.31	+ 2.0%	10,531
24,955	32,168	393.79	+ 4.0%	24,955
32,168	39,812	682.31	+ 6.0%	32,168
39,812	47,025	1,140.95	+ 8.0%	39,812
47,025	AND OVER	1,717.99	+ 9.3%	47,025

How to Figure Tax Using the 1999 California Tax Rate Schedules

Example: Richard and Valerie Green are filing a joint return. Their taxable income on Form 540NR, line 19 is \$125,000.

Step 1: Using Schedule Y, they find the taxable income range that includes their taxable income of \$125,000. See the boxed range in the sample below.

Schedule Y –

Use if your filing status is
**Married Filing Joint or Qualifying
Widow(er) with Dependent Child**

If the amount on Form 540NR, line 19 is:		Enter on Form 540NR, line 22		of the
over –	But not over –			amount over –
\$ 0	\$ 10,528	\$ 0.00	+ 1.0%	\$ 0
10,528	24,954	105.28	+ 2.0%	10,528
24,954	39,384	393.80	+ 4.0%	24,954
39,384	54,674	971.00	+ 6.0%	39,384
54,674	69,096	1,888.40	+ 8.0%	54,674
69,096	AND OVER	3,042.16	+ 9.3%	69,096

Step 2: They subtract the amount at the beginning of their range from their taxable income.

Example

\$125,000
- 69,096
\$ 55,904

Your Income

\$
-
\$

Step 3: They multiply the result from Step 2 by the percentage for their range.

\$55,904.00
x .093
\$ 5,199.07

\$
x
\$

Step 4: They round the amount from Step 3 to two decimals (if necessary) and add it to the tax amount for their income range. After rounding the result, they will enter \$8,241 on Form 540NR, line 22. For information on rounding, see page 5.

\$3,042.16
+ 5,199.07
\$8,241.23

\$
+
\$

How To Get California Tax Information

(Keep This Booklet For Future Use)

Where To Get Income Tax Forms

By Internet – If you have Internet access, you may download, view, and print California income tax forms and publications. Go to our website at:

www.ftb.ca.gov

By phone – To order 1997 – 1999 California tax forms and 1999 federal forms:

- Refer to the list on the next page and find the code number for the form you want to order.
- Call (800) 338-0505.
- Select personal income tax information.
- Select tax form requests.
- Enter the three-digit form code when you are instructed.

Please allow two weeks to receive your order. If you live outside California, please allow three weeks to receive your order.

In person – Most libraries, post offices, and banks provide free California tax booklets during the filing season. Many libraries and some quick print businesses have forms and schedules for you to photocopy (you may have to pay a nominal fee). Note that employees at libraries, post offices, banks, and quick print businesses cannot provide tax information or assistance.

By mail – Write to: TAX FORMS REQUEST UNIT, FRANCHISE TAX BOARD, PO BOX 307, RANCHO CORDOVA CA 95741-0307.

Letters

If you write to us, be sure your letter includes your social security number, and your daytime and evening telephone numbers. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond to your letter within six to eight weeks. In some cases, we may need to call you for additional information. Do not attach correspondence to your tax return unless the correspondence relates to an item on the return.

Field Offices

You can get information, pick up California tax forms, and resolve problems on your account if you visit one of our field offices. FTB field office locations are open Monday through Friday from 8 a.m. to 5 p.m. The offices will remain open additional hours and days from January 15 through April 17, 2000. For the extended hours of the office nearest you, call (800) 338-0505, select personal income tax, then select general information, and enter code 110 when instructed.

Field Office	Address
Bakersfield	1800 30th St., Suite 370
Burbank	333 N. Glenoaks Blvd., Suite 200
Fresno	2550 Mariposa St., Room 3002
Long Beach	4300 Long Beach Blvd., Suite 700B
Los Angeles	300 S. Spring St., Suite 5704
Oakland	1515 Clay St., Suite 305
Sacramento	3321 Power Inn Rd., Suite 250
San Bernardino	464 W. 4th St., Suite 454
San Diego	5353 Mission Center Rd., Suite 314
San Francisco	455 Golden Gate Ave., Suite 7400
San Jose	96 N. Third St., 4th Floor
Santa Ana	600 W. Santa Ana Blvd., Suite 300
Santa Rosa	50 D St., Room 130
Stockton	31 East Channel St., Suite 219
Ventura	4820 McGrath St., Suite 270
West Covina	100 N. Barranca St., Suite 600

General Toll-Free Phone Service

Between January 3 – April 17, 2000, our general toll-free phone service is available:

- Monday – Friday, 6 a.m. until midnight; and
- Saturdays and holidays, 7 a.m. until 4 p.m.

After April 17, 2000, our general toll-free phone service is available:

- Monday – Friday, 7 a.m. until 8 p.m.
- Saturdays, 7 a.m. until 4 p.m.

The best times to call are before 10 a.m. and after 6 p.m.

From within the United States (800) 852-5711

From outside the United States (not toll-free) (916) 845-6500

For federal tax questions, call the IRS at (800) 829-1040

Assistance for persons with disabilities

The FTB complies with provisions of the Americans with Disabilities Act.

Persons with a hearing or speech impairment call:

From voice phone (California Relay Service) (800) 735-2922

From TTY/TDD (Direct line to FTB customer service) . . . (800) 822-6268

For all other assistance or special accommodations (800) 852-5711

Large-print forms and instructions – The 540 booklet is available in large print upon request and is also available on cassette tape. See “Where To Get Income Tax Forms” on this page.

Asistencia bilingüe en español

Para obtener servicios en español y asistencia para completar su declaración de impuestos/formularios, llame al número de teléfono (anotado arriba) que le corresponde.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers’ Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers’ Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. See “Where To Get Income Tax Forms,” on this page.

Privacy Act Notice

The Information Practices Act of 1977 and the federal Privacy Act require the Franchise Tax Board to tell you why we ask you for information. The Operations and Compliance Branches ask for tax return information to carry out the Personal Income Tax Law of the State of California. We may request additional information if we audit your return or take collection action.

If you meet the income requirements, the Revenue and Taxation Code requires you to file a return on the form we prescribe (Sections 18501 and 18621). When you file this or other documents, you must include your social security number for identification and return processing (Section 18624).

It is mandatory to furnish all information requested when you are required to file any documents prescribed by the Franchise Tax Board. If you do not file a return, or do not provide the information we ask for, or provide fraudulent information, the law states you may be charged penalties and interest and, in certain cases, you may be subject to criminal prosecution. We also may disallow claimed exemptions, exclusions, credits, deductions, or adjustments. This could make the tax higher or delay or reduce any refund.

We may give the information you furnish us to the United States Internal Revenue Service, the proper official of any state imposing an income tax or a tax measured by income, the Multistate Tax Commission, and California government agencies and officials, as provided by law. If you owe any monies, we may disclose the amount due to employers, financial institutions, county recorders, vacation trust funds, process agents, and other payers.

You have a right to access records containing your personal information maintained by the Franchise Tax Board. The officials responsible for maintaining the information are:

- 1) Filing of returns – Chief, Filing Division;
- 2) Auditing of returns – Chief, Audit Division; and
- 3) Collection of monies – Chief, Accounts Receivable Management Division.

The address is:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-1040

Telephone: Within the United States (800) 852-5711
Outside the United States (not toll-free) (916) 845-6500

Automated Toll-Free Phone Service

(Keep This Booklet For Future Use)

Our automated toll-free phone service is available 24 hours a day, 7 days a week, in English and Spanish to callers with touch-tone telephones. You can:

- Order California and federal income tax forms;
- Get current year tax refund information;
- Get balance due and payment information; and
- Hear recorded answers to many of your questions about California taxes.

Have paper and pencil ready to take notes.

Call from within the

United States (800) 338-0505

Call from outside the

United States (not toll-free) ... (916) 845-6600

Order Forms

If your current address is on file, you can order current and prior year California tax forms. You can also order current year federal tax forms between January 3 and April 17. See the following list of forms and follow the instructions for ordering forms on the previous page.

Code California Tax Forms and Publications

- 900 California Resident Income Tax Booklet: Form 540, Resident Income Tax Return
- Form 540A, Resident Income Tax Return
- Form 540EZ, Resident Income Tax Return For Single and Joint Filers With No Dependents
- 903 Schedule CA (540), California Adjustments: FTB 3885A, Depreciation & Amortization Adjustments
- Schedule D, California Capital Gain or Loss Adjustment
- 969 Large print 540 Booklet (current year only)
- 970 540 Booklet on cassette (current year only)
- 907 540-ES, Estimated Tax for Individuals
- 908 540X, Amended Individual Income Tax Return
- 909 Schedule D-1, Sales of Business Property
- 910 Schedule G-1, Tax on Lump-Sum Distribution
- 911 Schedule P (540), Alternative Minimum Tax and Credit Limitations – Residents
- 913 Schedule S, Other State Tax Credit
- 914 California Nonresident Income Tax Booklet: Form 540NR, Nonresident or Part-Year Resident Income Tax Return
- 917 Schedule CA (540NR), California Adjustments – Nonresidents or Part-Year Residents
- 918 Schedule P (540NR), Alternative Minimum Tax and Credit Limitations – Nonresident or Part-Year Residents
- 937 FTB 3516, Request for Copy of Personal Income Tax or Fiduciary Return
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for W-2 Wage and Tax Statement. . .
- 923 FTB 3526, Investment Interest Expense Deduction
- 966 FTB 3533, Change of Address
- 940 FTB 3540, Credit Carryover Summary
- 949 FTB 3567, Installment Agreement Request
- 924 FTB 3800, Tax Computation for Children with Investment Income
- 929 FTB 3801, Passive Activity Loss Limitations
- 930 FTB 3803, Parents' Election to Report Child's Interest and Dividends
- 925 FTB 3805E, Installment Sale Income
- 928 FTB 3805P, Additional Taxes from Qualified Retirement Plans
- 926 FTB 3805V, Net Operating Loss (NOL) — Individuals
- 901 FTB 3805Z, Enterprise Zone Businesses
- 927 FTB 5805, Underpayment of Estimated Tax
- 919 FTB Pub. 1001, Supplemental Guidelines to California Adjustments
- 920 FTB Pub. 1005, Pension and Annuity Guidelines

- 945 FTB Pub. 1006, California Tax Forms and Related Federal Forms
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights
- 941 FTB Pub. 1031, Guidelines for Determining Resident Status
- 942 FTB Pub. 1032, Tax Information for Military Personnel
- 951 FTB Pub. 1051A, Guidelines for Married Filing Separate Returns
- 934 FTB Pub. 1540, California Head of Household Filing Status Information

Code Federal Tax Forms (1/3/00 – 4/17/00)

- 902 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet
- 906 Form 1040X, Amended U.S. Individual Income Tax Return
- 931 Form 1040-ES, Estimated Tax for Individuals
- 935 Publication 17, Your Federal Income Tax for Individuals
- 912 Form 2106, Employee Business Expenses
- 932 Form 4562, Depreciation and Amortization
- 916 Schedule C, Profit or Loss from Business
- 905 Schedule SE, Self-Employment Tax

Current Year Refund Information

You should wait at least 8 weeks after you file your tax return before you call to find out about your refund. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Balance Due And Payment Information

You should wait at least 45 days from the date you mailed your payment before you call to verify receipt of your payment. You will need your social security number, the numbers in your street address, box number, or route number, and your ZIP Code to use this service.

Answers To Tax Questions

Call our automated phone service, select personal income tax information, then general information, and enter the 3-digit question code.

Code Filing Assistance:

- 100 Do I need to file a return?
- 111 Which form should I use?
- 112 How do I file electronically and get a fast refund?
- 200 Where can I pick up a form today?
- 201 How can I get an extension to file?
- 202 There is no envelope in the booklet. Where do I send my return?
- 203 What is and how do I qualify for the nonrefundable renter's credit?
- 204 I never received a Form W-2. What do I do?
- 205 I have no withholding taken out. What do I do?
- 206 Do I have to attach a copy of my federal return?
- 207 Should I file my return even though I do not have the money to pay?
- 208 How do I figure my estimated tax payments?
- 209 I lived in California for part of the year. Do I have to file a return?
- 210 I do not live in California. Why do I have to file a return?
- 211 How do I figure my IRA deduction?
- 212 How do I claim my disaster related loss?
- 215 Who qualifies me to use the head of household filing status?

- 216 I'm due a refund. Do I still need to file a return?
- 217 I am currently/was in the military. Do I have to file a California return?
- 218 I'm in the military. Do I have to use the same filing status as federal?
- 219 I sold my personal residence. How do I report the sale to California?
- 220 There is no difference in my state and federal depreciation, business income and capital gain income. What do I do?
- 221 What is community property?
- 222 How much can I deduct for vehicle license fees?
- 227 How do I get a refund of excess SDI?
- 239 Where can I get help with preparing and filing my income tax return?
- 240 Does a tax return have to be filed for a deceased taxpayer?

Refunds

- 300 My spouse passed away. You sent a refund with both our names on it. What do I do?
- 301 I got a letter saying you sent my refund to another agency. Why?

Penalties

- 400 I have an extension of time to file my return. Why did I get a penalty?
- 401 I filed my return on time. Why did I get a penalty?
- 402 How can I protest a penalty?
- 403 What is the estimate penalty rate?

Notices And Bills

- 500 I received a bill and I cannot pay it in full. What do I do?
- 501 Why didn't you give me credit for my withholding?
- 502 You didn't give me credit for my dependent. What do I do?
- 504 I'm head of my house. Why was I denied head of household filing status?
- 505 Why was my IRA deduction denied?
- 506 How can I get information about my Form 1099-G?
- 508 I received a notice that didn't show all payments made. How do I get credit for them?

Tax For Children

- 601 Can my child take a personal exemption credit when I claim her or him as a dependent on my return?
- 602 Federal law limits the standard deduction. Is the state law the same?

Miscellaneous

- 610 Can I pay my taxes with a credit card?
- 611 What address do I send my payment to?
- 612 I mailed my return and haven't heard anything. Should I send a copy of my return?
- 613 I forgot to attach my Form(s) W-2 when I mailed my return. What do I do?
- 614 I forgot to attach a copy of my federal return. What do I do?
- 615 How do I get a copy of my state tax return?
- 616 What should I do if my federal tax return was examined and changed by the IRS?
- 617 What are the current interest rates?
- 619 How do I report a change of address?



... see page 2.